

# REPORT AND FINANCIAL STATEMENTS

**For the year ended 31 March 2025**

Company number: 12136703

Charity number: 1188350

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# Trustees' Report

*For the year ended 31 March 2025*

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 2025. 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 five priority areas

Our [Strategy – Building the Foundations](#) (2023-2027) sets out how we are prioritising a few major themes, with an eye always on generating actionable findings that can shape and improve services. Our strategy means that we are making long term investments to find out what works in these fields rather than spread ourselves across many areas – we are opting for depth over breadth.

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.

## Child outcomes

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

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

Improving child outcomes is our ultimate focus but it is not always be feasible to influence these directly through our work, given the multiple factors impacting on them. We have therefore included the long-term impact goals we are seeking to achieve, and our progress towards these, within our five priority areas.

## Our impact

We have set ambitious long-term goals in each of our priority areas and have already made significant progress towards these. Notable achievements in 2024/25 include:

- **Kinship care** is any situation where a child is being raised in the care of a friend or family member who is not their birth parent. Foundations' [Kinship Practice Guide](#), the equivalent of [NICE guidance](#) for the children's social care sector, brings together the strongest evidence on how to achieve positive outcomes for children in kinship care. In the [Kinship statutory guidance](#) published in October 2024, government recommended that local authorities base their support for kinship carers on the evidence of what works set out in the Practice Guide.
- **Family Group Conferences** allow an extended family and close family friends to come together to make a plan to respond to concerns about a child's safety and wellbeing. Foundations' randomised controlled trial (RCT) rigorously tested the model and found it to be effective at keeping children out of care (with 2000 fewer children going into care per year) and that it created a saving of over £150 million. In November 2024, based on the evidence of this trial, [government mandated](#) local authorities to offer family group decision-

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

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

making when children's services are thinking about starting care proceedings in the family court, giving parents the legal right to be involved in planning and decision making at this critical point. This was backed by funding for local authorities to deliver it.

- Foundations' evaluation of the £6.5m programme that placed **Social Workers in Schools** found no evidence of a positive impact on reducing rates of child protection enquiries. This outcome, the economic assessment that the model was not cost-effective, and Foundations' recommendation not to continue the programme, led to the DfE's decision to stop funding local authorities to deliver this model. This was [cited by the Chancellor](#) in December 2024 as an example of how evaluations can identify poor value for money spend.

Our progress towards the overarching impact goals in each priority area are 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:

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A significant increase in the availability of evidence-based parenting support

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### *Parenting Practice Guides*

Evidence-based parenting support is one of the most effective ways of supporting families to provide stable, and supportive environments for children. In 2024/25 we published a ground-breaking systematic review on parenting interventions for families with multiple and complex needs of pre-adolescent children (age 0–10). This work underpins the second national Practice Guide in our series, *Parenting Through Adversity (0–10)*, launched in February 2025 and commissioned by the DfE to support implementation of the Children's Social Care National Framework. Aimed at local leaders and practitioners, the guide offers evidence-based guidance on how to plan and deliver parenting support for families experiencing adversity, including poverty, poor mental health, and domestic abuse.

The evidence shows that structured parenting support significantly improves child behaviour, strengthens parenting skills, and reduces parental stress – even among parents with ongoing mental health challenges. Based on this, the Guide makes practical recommendations for embedding parenting interventions within local family help and edge-of-care services.

We have also recently completed an evidence review on parenting interventions to support parents and carers of disabled children and young people, carried out by researchers at the Anna Freud Centre and University College London. Alongside this, a second systematic review, focused on parenting interventions for families of adolescent-aged children (age 11–19) with multiple and complex needs, is progressing on schedule, led by Liverpool John Moore's University. Both reviews will inform future Parenting Practice Guides designed to help senior leaders and commissioners make evidence-informed decisions.

We are pleased with the progress we have made in ensuring the sector has access to the best available evidence, enabling leaders and practitioners are able to scale up parenting interventions that we can confidently say have proven positive impacts on families.

## ***Changemakers***

Following its launch in 2023, our Changemakers programme was well underway in 2024/25. The programme which we have commissioned with the Youth Endowment Fund, as part of the Family Hub approach, seeks to fund and develop local evidence leadership to overcome the implementation barriers that prevent evidence-based practices becoming embedded locally.

In 2024/25, the four Changemakers local areas – Merton, Stockport, York, and Wirral – successfully recruited Local Evidence Leaders (LELs), who have been driving delivery against local project plans. This has included developing local Theories of Change, creating implementation blueprints, commissioning evidence-based interventions, and beginning practitioner training. The first groups for parents are starting delivery this quarter. Local areas are also developing their data collection and evaluation plans, using ongoing ‘tests of change’ to refine delivery. LELs are playing a key role in championing evidence use within their partnerships, including convening stakeholder workshops and facilitating local evidence reviews. We have commissioned Cordis Bright as our external evaluator, and both the Intervention and Evaluation Protocols have been published.

In 2025/26, the focus will shift to the delivery of interventions, with local areas expected to demonstrate continued leadership, adapt implementation strategies as needed, and conduct further small-scale tests of change. LELs will continue to meet monthly for peer learning and quarterly shared learning events, and will work together to test an implementation framework led by York. Foundations will continue to share learning from Changemakers through external events and partnerships. Evaluation activities led by Cordis Bright are underway, with fieldwork starting in April, cross-area workshops planned for June, and an interim findings report expected in November 2025.

## ***ISAFE***

In addition to expanding the availability of evidence-based support, we continued our work to fill gaps in the evidence base, such as understanding the most effective ways to support fathers in families where there are safeguarding concerns. In 2024, we concluded an RCT of ISAFE (Improving Safeguarding through Audited Father-Engagement), a training and development programme for social workers designed to strengthen skills and practice in engaging fathers. Developed by The Fatherhood Institute in partnership with CASCADE at Cardiff University, and evaluated by Ipsos UK, the trial involved 63 teams across seven local authorities in England. The evaluation found that ISAFE significantly improved participants’ self-reported confidence and competence in engaging fathers, and positively shifted perceptions of organisational practices around father engagement. While the effects were statistically significant, they were modest in size. The final evaluation report will be published in June 2025.



## ***Southwark Fathers***

In 2024/25, the Anna Freud Centre completed a feasibility study of the Southwark Fathers Group, a group-based intervention developed by the London Borough of Southwark to support fathers of children with a social worker. The programme, designed for use in early help and child protection, aims to strengthen father-child relationships and improve outcomes for children.

Work carried out in 2024 involved full data collection, analysis and reporting, and the final report is currently under review, with publication expected in June 2025. The findings indicate that a larger trial is feasible, though future delivery would benefit from standardised materials, improved facilitator training, and stronger recruitment and retention strategies. The study also recommended expanding session availability, outreach, and practical support for participants.

More broadly, the evaluation reinforces the case for father-specific parenting interventions and calls for greater efforts by children's social care services to actively involve fathers in care planning.

## **Strengthening family networks**

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

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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.

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## ***Family Group Conferencing***

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 enter care. Throughout 2024/25 we worked closely with the DfE to ensure these findings informed policy and supported the rollout of FGCs across England. As a result of this collaboration, in November 2024, [government mandated](#) that local authorities offer family group decision-making (of which FGC is one model) when children's services are considering starting care proceedings in the family court. This legislation gives parents the legal right to be involved in planning and decision-making at this critical stage, aiming to provide safe opportunities for children to remain in kinship care within their family network or trusted community members, rather than entering the care system. To support implementation, the DfE will allocate funding to local authorities in 2025/26 and publish guidance to accompany the rollout.

To further support this policy development, we launched a qualitative research project focused on understanding families' experiences of being offered and receiving FGCs, with a particular emphasis on the perspectives of minoritised ethnic groups. This research addresses a known gap in the evidence base and aims to generate insights into how to increase referral and take-up rates.

In October 2024, we commissioned Coram, in partnership with Family Rights Group (FRG) and Lorna Stabler from Cardiff University, to explore how FGCs are offered and taken up at the pre-proceedings stage. The study focuses on the experiences of minoritised families and the factors that influence their decisions to accept or decline an FGC. We were pleased that, given the government mandate on family group decision-making, this project presents a timely opportunity to achieve the following key aims:

- To understand the organisational and service context that influences how, when, and by whom FGCs are offered at pre-proceedings stage.
- To understand the intersectional barriers and enablers that impact families being offered and/or accepting an FGC.
- To understand the families' experiences in being offered and undergoing an FGC at pre-proceedings stage.
- To co-produce practical, evidence-based solutions to help local authorities improve equity, access, and take-up of FGCs, both at pre-proceedings and earlier stages of intervention.

The research includes engagement with FRG's Experts by Experience Advisory Group, in-depth site visits to six local authorities, interviews and focus groups with parents and carers, interviews with local authority staff and sector experts, and analysis of routinely collected data. A national survey of local authorities is also being conducted to map current FGC provision, building on learning from the FGC Data Monitoring project previously commissioned by Foundations.

The findings of this study will be shared in an accessible report and a short practice brief for local authorities, both scheduled for publication in September 2025.

## ***Kinship Care***

We continue to have considerable influence on policy relating to kinship care and have made strides towards having a stronger evidence base on interventions to support kinship carers.

Back in 2023, we published findings from a national survey mapping the support available to kinship carers in England. The survey highlighted considerable variation in the support offered, both between local areas and within them depending on the type of kinship carer. Building on this work, in 2024 we published a systematic review of the evidence on interventions that support kinship carers and the children they care for.

This systematic review underpinned the development of Foundations' first [Practice Guide on Kinship Care](#) which was published in October 2024. The Practice Guide relates to Outcome 2 of the Children's Social Care National Framework: Children and Young People are supported by their family network. It summarises three key principles which ensure that accessible, acceptable and effective interventions can be delivered as well as six key recommendations which are the best evidenced interventions for improving outcomes amongst kinship carers and children and young people in kinship care. In the [Kinship statutory guidance](#), also published in October 2024, government recommended that local authorities base their support for kinship carers on the evidence of what works set out in the Practice Guide.

Previous work with the team preparing the National Kinship Care Strategy resulted in a commitment to roll out funding to provide expanded financial allowances for kinship carers in up to 10 local areas, as well as funding from the DfE to evaluate this pilot. The pilot 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 the spring 2025, we appointed Alma Economics to support the preparation of a full-scale evaluation of the Kinship Financial Allowances Pilot. Development of the pilot's Theory of Change is underway, with the view to articulate the specific impact of the pilot on kinship carers and children in their care. This work will serve to support the launch the pilot evaluation at pace in the autumn 2025. Foundations is working closely with colleagues at the DfE to prepare the recruitment of local authorities in England that are willing and eager to improve their kinship local offer.

In parallel, our feasibility study of specialist mediation for kinship care families and mediation training for professionals, with Family Solutions and Coram, will soon be finalised. This study, which involved biological parents, kinship carers, referring professionals and delivery teams, took place between September 2023 and April 2025. The research focused on the effectiveness of mediation in resolving disputes among kinship families, and whether there is potential for impact and scalability of this intervention. Once the final report has been reviewed, Foundations will decide whether the findings are sufficiently promising to advance the intervention further along the evaluation pipeline, possibly to a pilot RCT.

## **Domestic abuse**

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

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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.

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Over the last year, we continued to raise 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. We have made huge progress with our programme of evaluation of domestic abuse services. In summary, we have funded:

- A feasibility study of [Restart](#), a domestic abuse perpetrator programme delivered by the Drive partnership. The feasibility study focuses on understanding implementation and exploring the potential for a future impact evaluation. It will conclude in late summer 2025.
- Adaptation of the US [Fathers for Change](#) perpetrator programme for the UK context, followed by a decision to fund a feasibility study which will consider implementation and opportunities for future impact evaluation, and will conclude in the summer of 2026.
- An evaluation of [For Baby's Sake](#) – a whole-family, therapeutic intervention working with both parents from pregnancy up until the baby's second birthday. In the light of recruitment challenges, we ended the initial pilot impact study and are instead running a

test and learn project which will conclude in late summer 2026 and which will consider how best to approach a future impact evaluation.

- A pilot impact evaluation of Victim Support's intervention [WeMatter](#) – a video-based group programme designed to support children and young people who have been victims of domestic abuse. The pilot evaluation will conclude in the summer of 2025.
- A pilot impact evaluation of [Bounce Back 4 Kids](#), a therapeutic group trauma-recovery programme developed by PACT. The findings are due in the summer of 2025.
- A piece of work to refine and strengthen [Breaking the Cycle's](#) theory of change. Breaking the Cycle is a structured counselling service for child victims of domestic abuse, run by Action for Children. We decided in January 2025 not to proceed to a feasibility study.

We have also commissioned an academic consortium to develop and operationalise outcome measures for domestic abuse interventions and evaluation.

In May 2024 we published our [REACH plan](#), arguing for a large investment in a more ambitious domestic abuse evaluation programme. The REACH (Researching Effective Approaches for Children) plan argued that it was a major problem that we were not able to say with confidence what worked to support children affected by domestic abuse, or to prevent domestic abuse in the first place. There had been no robust UK impact evaluations which considered the impact of services on children's outcomes.

Our work has put the need for impact evaluation in this space firmly on the national agenda. We continue to offer policy input, showing what is possible in evaluating domestic abuse services through our current evaluation programme, and seeking to ensure that the funding allocated to evaluation of domestic abuse services in the Spending Review is informed by our approach to evaluation.

In 2025/26, we will continue with our current programme of evaluation, and make decisions about progression of each of our funded projects at the appropriate time. We may expand our programme to one or two additional evaluations, where there are co-funding opportunities and where these projects are strategically aligned to our goals.

In the run-up to the Spending Review, we are maintaining our relationships with departmental teams (Home Office, Ministry of Justice, Ministry of Housing, Communities and Local Government and DfE) and continuing to seek opportunities to ensure that funding decisions are informed by evidence and that there is sufficient investment in evaluation. We will continue to seek to influence the VAWG (violence against women and girls) strategy and particularly the evaluation plans.

## **Relationships for care experienced children**

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

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

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

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### ***Mentoring & Befriending***

In April 2025 we published of the third in a series of national Practice Guides commissioned by the DfE and produced by Foundations. The Practice Guide on [Mentoring & Befriending](#) provides important new evidence about the benefits that proven mentoring and befriending programmes can have for care-experienced children and young people. The Guide draws on powerful new evidence from a systematic review, conducted by Liverpool John Moores University, and was developed with a group of expert advisors to ensure that the key principles and recommendations were palatable to the sector.

The Practice Guide has been widely disseminated across government and the children's, youth justice and youth employment sectors, and was presented at a parliamentary launch to promote further engagement with the Guide, particularly among parliamentarians. We will work with a small group of local authorities to implement the recommendations in the Guide and support them to bridge the gap between evidence and practice. We are also exploring whether there is appetite to update statutory guidance on independent visiting with the latest available evidence.

### ***Wellbeing outcomes***

As part of our work to strengthen the case for improved national monitoring of care leavers' wellbeing, we have commissioned the development of an organisational Outcomes Framework and Measures Database (see **Cross-cutting work**). This work will help us clearly define the outcomes we aim to improve, with care leavers' wellbeing identified as a key priority. The resulting framework will also inform the development of the DfE's Children's Social Care Dashboard.

## **Service and practice models**

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

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

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### ***Multi-Agency Safeguarding Hubs (MASH)***

The research teams at University College London (UCL) and Newcastle University have completed the Implementation and Process Evaluation (IPE) of MASH and other similar multi-agency integrated front-door services within children's social care. This evaluation aimed to understand and explain how and why MASH contribute to better outcomes for children, young people and their families.

The final report is currently under review and will be published in June 2025. The project timeline and budget have been extended into 2025/26 to support the publication of the report and enable

policy engagement with the DfE and other key stakeholders. As part of this next phase, a series of workshops will be held for DfE colleagues and relevant government stakeholders to explore the findings and support their application to wider children's social care reforms, including the Children's Wellbeing and Schools Bill.

### ***Strengthening Families, Protecting Children (SFPC)***

Our long-term Strengthening Families, Protecting Children (SFPC) evaluation continues to assess the impact and implementation of three promising practice models in children's social care: Family Safeguarding, Family Valued, and No Wrong Door.

In 2024/25, we completed data collection and focused on analysing outcomes for the Family Safeguarding and No Wrong Door trials. In 2025/26, we are drafting findings and working with experts to review the quality and robustness of our analyses. To complement the RCTs, we will begin additional quasi-experimental research in summer 2025 – including new analyses for Family Valued – and expect to receive a cost-benefit report on No Wrong Door from Tavistock during the year.

We are continuing to engage with the DfE and local authority leaders to reflect on early insights. Final reports for all three evaluations will be published in 2026/27 and are intended to inform government's ongoing reform of children's social care.

### **Practice Guides**

We were originally commissioned by the DfE to produce four to six Practice Guides in the two years from 2023/24 to 2024/25 on topics where there is sufficient high-quality evidence available to develop recommendations for those leading local services. This work programme has been extended for the longer-term.

This involves:

- **Scoping:** We conduct rapid evidence scoping reviews, 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. These also include qualitative evidence synthesis of lived experience needs and preferences when using services.
- **Producing evidence-based guidelines with sector input:** We have developed and fine-tuned a process for turning evidence into actionable recommendations working with partners, academics, local leaders, commissioners and people with lived experience.
- **Implementation:** We work with Local Authorities, the DfE and the sector to promote and support the use of Practice Guide recommendations.



In 2024, we published our first Practice Guide and associated systematic review on [Kinship Care](#). In addition, we launched a project to support eleven local authorities to implement the recommendations in the Practice Guide.

In early 2025, we have subsequently published two further Practice Guides (plus associated systematic reviews) on [Parenting Through Adversity \(0-10s\)](#) and on [Mentoring & Befriending](#) for care-experienced children and young people, and those at-risk of entering care. We have developed an upcoming pilot in five local areas on the ‘common elements’ of evidence-based parenting interventions for families with multiple and complex needs with children aged 0-10, building from the Practice Guide and systematic review.

We have also progressed and commissioned systematic reviews (which will underpin future Practice Guides) on:

- Parenting interventions for parents and carers of children with disabilities, or with severe mental illness
- Parenting interventions with families with multiple and complex needs with children and young people aged 11-19
- Interventions for adoptive and foster carers and parents
- Reunification
- Displaced children and young people

In 2025/26, we will be publishing Practice Guides and associated systematic reviews on:

- Parenting interventions for parents and carers of children with disabilities, or with severe mental illness (June 2025)
- Parenting interventions with families with multiple and complex needs with children and young people aged 11-19 (October 2025)
- Interventions for adoptive and foster carers and parents (February 2026)

The systematic reviews on reunification and displaced children and young people will be progressed, leading to Practice Guides in 2026/27.

New systematic reviews (which will lead to later Practice Guides) have been approved by the DfE for commissioning in 2025/26 on:

- Child sexual abuse – support for CYP victim-survivors
- Child sexual abuse – prevention with CYP and families
- Educational outcomes for CYP supported by a social worker.

We will also conduct further evidence scoping reviews to identify further future topics for systematic reviews and Practice Guides.

## **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.

## ***Foundations' Guidebook***

Through extensive user testing and stakeholder engagement through 2023 and 2024, our team reviewed the content, functionality, and layout of the former EIF Guidebook. We made the decision to build a new Foundations' Guidebook website which launched in May 2025, with refreshed branding, enhanced content, and improved web functionality. The new Guidebook sits alongside our Practice Guides under the umbrella of the Foundations Toolkit: a comprehensive resource that brings together evidence on individual programmes and broader guidance on effective approaches for specific populations, with a focus on helping practitioners put evidence into action. We have updated the evidence summaries for all 139 intervention programmes (underpinned by more than 250 studies).

Over the next year, we will strengthen the Guidebook by developing and publishing new evidence standards, aligned with prevention science and other clearinghouses, to define what qualifies as robust evidence for intervention effectiveness. A new critical appraisal tool will be piloted to support this, including its use in a commissioned systematic review.

We will also update criteria for evidence ratings, publish a revised Guidebook Process Handbook, and implement our EDIE (equality, diversity, inclusion, and equity) plan to embed these principles throughout. Two small-scale assessment rounds will be carried out to review new or updated interventions.

Building on feedback, we will continue to improve and expand the content and functionality of the new Guidebook website.

## ***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. We have engaged in discussions with colleagues and with a working group from the Evidence and Evaluation Advisory Panel on the desirability and feasibility of developing and adopting a single set of organisational standards for a robust efficacy study. We have agreed to pursue this goal, and work has started to operationalise Cochrane's *Risk of Bias 2* tool for the early intervention and children's social care sector, so that it has the potential to be used across the Guidebook and Practice Guides within Foundations' Toolkit.

## ***Outcomes Framework***

We have commissioned work to develop an organisational Outcomes Framework and Measures Database to identify establish the outcomes we are aiming to improve. This work will initially focus on identifying a set of outcomes and related measures that will be useful for assessing care-experienced children and young people's wellbeing through:

- Stakeholder engagement
- A desk review of the literature to develop a working definition of care-experienced children and young peoples' wellbeing as a concept, and identification of suitable measures



- COSMIN (Consensus-based Standards for the selection of health Measurement Instruments) appraisal of each measure.

### ***Experts by Experience Panel***

Following an open recruitment process, we established our Experts by Experience Panel in November 2024. The panel brings together 16 members from across England: 11 young people (aged 16-23) and five parents and carers (aged 30-60), each with a wealth of lived experience of a range of family services. For young people, this includes experience of being in care or involvement with Early Help, Child in Need and Child Protection plans. The parents and carers, who include birth parents, kinship carers, foster carers, adopters, bring perspectives shaped by engagement with a range of services from early intervention onwards.

The purpose of the panel is to act as a critical friend to Foundations to ensure that what we do and say achieves our intended impact, guided by the unique insight of their lived experience of the services and systems we seek to influence.

Since November 2024, we have run four induction sessions with the panel. These focused on relationship building and offering an accessible introduction to Foundations' strategy and our aspirations for embedding lived experience into our work. The panel now meets online on a monthly basis, and will take up additional opportunities to contribute to Foundations' work according to their areas of interest. We are seeing this first year of the panel's existence as a learning year and are seeking ongoing feedback from the panel and our teams on how we might need to adapt ways of working with our panel in future.

### ***Evidence into Practice offer***

We are developing plans for how we will support Local Authorities to use the evidence about what has been shown to improve children's outcomes by providing structured and practical assistance at national, regional, and local levels.

Our new 'Evidence into Practice' offer for 2025/26 will provide a structured approach to embedding evidence into local services. We will support local areas in the stages of implementing evidence-based practices within the wider system of support for the Families First transformation agenda. This will help them create the right conditions for effective practice, drive reforms forward, apply the best available evidence to improve outcomes, and stay up-to-date with emerging research.

We have designed a tiered approach that will fit with the Families First transformation activity. We will develop this offer with an initial group of three local areas to ensure we are responsive to their needs and feedback while supporting and challenging them to be ambitious for families and the workforce.

Key elements of our offer are:

- **Trusted relationships & two-way knowledge exchange** – We will work closely with local leaders, ensuring that their insights inform our work, while helping them access and implement recommendations.
- **National reach and local impact** – A clear ‘offer’ for all Local Authorities, with more intensive support for a set of partner areas which will generate learning that can be shared nationally.
- **Developing what works ambassadors** – Establish key individuals and areas that advocate for using What Works evidence in their services and practice.
- **Measurable change** – This initiative will contribute to our goal of a 25% increase in the use of Foundations’ evidence by Directors of Children’s Services, ensuring that evidence is not only available but actively shaping decisions and service delivery.

### *Irish Guidebook*

We have completed programme assessment of seven programmes for the Irish Evidence Hub. Three intervention programmes meet our criteria for inclusion onto the Evidence Hub, including Parents Plus, Triple P Seminars and Big Brother Big Sister. These intervention programmes were also added to the EIF Guidebook and will be uploaded onto the new Foundations Guidebook. We will deliver four workshops to important stakeholders in the Republic of Ireland in 2025/26.

### *Ad hoc advice and support for the DfE*

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

- Advice to support the development of the Spending Review bids related to parenting and family help
- Work to develop DfE’s Family First Partnership Programme Guidance and supporting documents, including supporting the drafting of sections on the importance and role of evidence based interventions
- Following the Foundations’ RCT on FGC at pre-proceedings stage published in 2023, continuing to advise on the rollout of Family Group Decision Making
- Advising on the kinship allowances pilot to ensure the policy is evaluable and achieves its intended outcomes for children in kinship care and their carers.

### *Open QED call*

In April 2025, we launched an open call for partners to apply to conduct Quasi-Experimental Impact Evaluations (QED) in our priority areas and on our outcomes of interest. We aim to fund up to five robust impact evaluations on a range of topics of interest to Foundations as well as our policy and practice audiences. We will also provide a small budget for funded partners to conduct an implementation and process evaluation to explore how, why, for whom and in what context interventions work. We anticipate that projects will report in 2027.

## ***Evidence & Evaluation Advisory Panel***

We were supported by our Evidence and Evaluation Advisory Panel (EEAP) throughout the year with:

- Our EDIE and evidence generation strategy
- Evidence standards for Practice Guides and the Guidebook

Our EEAP challenges us to uphold high methodological standards and provides expertise to enable us to implement these standards.

## ***Building evaluation infrastructure***

- Research Community Catalyst: we are in the second year of our ‘Research Community Catalyst’, which is co-funded 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

The team has conducted a systematic review of research using administrative data, highlighting important learning as well as critical gaps. The team also conducted some stakeholder engagement to determine key priorities. Triangulating this with the systematic review, the team have drafted a strategy for research on children at risk of poor outcomes, which uses administrative data.

- PhD Programme: we are in the final year of funding two PhDs at UCL, the programme was focused on evaluation of children’s social care. One is on Virtual Schools, one is on MASH. The work on MASH is of significant interest to the DfE; we supplemented this with an implementation and process evaluation of MASH, conducted by the same UCL team; this is due for publication in May 2025.

## **Publications**

Foundations released 19 publications in the 2024/25 financial year, including tools, case studies, and systematic reviews. These publications are linked below:

- [The REACH Plan](#)
- [Embedding Reducing Parental Conflict within the police service in North Somerset](#)
- [Working with Family Hubs and schools in Bradford](#)
- [Evaluating Reducing Parental Conflict training in Sheffield](#)
- [Evaluating the Parenting When Separated Programme in Hertfordshire](#)

- [Working with practitioners and communities in Ealing to improve Reducing Parental Conflict support](#)
- [Enablers for involving children and families in Reducing Parental Conflict service planning](#)
- [Capturing the voice of the child in Devon's Reducing Parental Conflict programme](#)
- [Developing a measurement pathway for Dorset's Reducing Parental Conflict Programme](#)
- [Evaluating Reducing Parental Conflict training in Essex](#)
- [What interventions improve outcomes for kinship carers & children in their care](#)
- [Kinship Care Practice Guide](#)
- [Use of evidence-based tools and guidance in service design and commissioning](#)
- [Involving families in Reducing Parental Conflict service planning](#)
- [Interventions for parents experiencing multiple and complex needs \(x2 systematic reviews\)](#)
- [Parenting Through Adversity Practice Guide \(0-10\)](#)
- [Exploring local authority data and monitoring of Family Group Conferences](#)
- [Understanding police involvement in responding to conflict between parents](#)

## Foundations' organisational development

A significant milestone for Foundations came in November 2024, when we moved into our own office space on Caxton Street, Westminster, following the end of the Evidence Quarter's shared tenancy and the closure of its co-working space. While all member organisations relocated, we continue to collaborate and support one another, as like-minded organisations committed to the use of evidence.

### People

In June 2024, we ran an externally facilitated all-staff survey to better understand job satisfaction and wellbeing, achieving an excellent 90% response rate. We were encouraged by a 72% positive engagement score, in line with the sector benchmark. Staff highlighted a strong, supportive culture, personal alignment with the organisation's mission, and satisfaction with the new pay framework.

Analysis of the responses identified three key areas for action: clearer support around learning and development, a renewed commitment to EDIE, and a shared understanding the organisation's expectations around high-performance. In response, over the course of the year, we delivered a programme of cross-organisational Learning and Development days covering anti-racism, different functions of the multi-disciplinary organisation, priority areas, our model for feedback and excellent line management. This approach has proven effective and will continue into next year, alongside targeted training where needed.

We remain committed to being a high-performance organisation. Our system of quarterly Objectives and Key Results (OKRs) at both organisational and individual levels continues to drive clarity and ambition.

Following a review of the Operations Team, we implemented a plan to reduce the size of the back-office team and realise further merger efficiencies. Additionally, we prepared to streamline functions by forming two new unified teams – the Practice Development Team and the Evidence Synthesis Team. This means we have moved out of our phase of post-merger organisational development and have the optimal team size and structure for an impactful organisation that represents high public value.

## Equality, Diversity, Inclusion and Equity

This year, Foundations made a commitment to become an anti-racist organisation. In doing so, we want to be a great place to work where our people feel a sense of belonging and we want to be a leader in the sector, using evidence to shine a light on racial disparities and finding out what works for racially minoritised children.

In our [Strategy](#) (published in 2023) we identified that there are substantial racial disparities in early intervention and children's social care that cannot be explained by deprivation alone. Differences in representation of racially and ethnically minoritised 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. Knowing about these disparities isn't enough, we believe we have a role in leading change that requires us to be actively anti-racist.

Whilst we maintain a broad commitment to equality, diversity, inclusion and equity (EDIE), the evidence about how racial disparities affect children experiencing vulnerabilities has led us to make anti-racism a priority over the next three years. Our anti-racism work adopts an intersectional lens and seeks to understand how racial inequalities interact with other protected characteristics and the impact of this.

Our anti-racism journey has started internally this year, with an all staff away day on anti-racism, followed by a series of awareness events (Black History Month and Race Equity Week) and learning and development events (lunch and learns and workshops), aimed at improving racial consciousness across the organisation. We also recruited external expertise to support and challenge us on the journey by appointing two Senior Fellows for Race Equity. One fellow is focused on organizational development and the other on the work programme.

We are confident that our efforts to become anti-racist will benefit all minoritised groups by creating a more inclusive culture and teaching us how to have difficult conversations. Our focus on racial disparities is in no way intended to minimise or ignore people's experiences of other disparities or discrimination.

## Evaluation partners

In January 2025, we published the first volume of our new [Evaluation Guidance: How to Evaluate](#). Unlike other guidance documents that focus primarily on quality, Foundations' guidance addresses the four key constraints in evaluation and how they interact:

- Scope – defines the project’s objectives, key features, and boundaries
- Quality – ensures evaluations meet the expectations of our stakeholders
- Time – emphasises deadlines and efficiency to ensure timely completion
- Cost – keeps financial resources in check

That same month, we held a webinar with our Evaluation Partners to introduce them to the new Guidance.

Our [Evaluation Partners](#) continue to play a pivotal role in our work to build the evidence base around children and families, by designing and running independent evaluations of projects that are supported and funded by Foundations.

### **Fundraising practice**

Foundations does not undertake fundraising from the general public and does not use professional fundraisers or commercial participators and does not consider it necessary to comply with any voluntary code of practice relating to fundraising. The income of the charity is not bound by any regulatory scheme. We have received no complaints in relation to any fundraising activities. As we do not approach individuals for the purpose of raising funds, we do not have specific requirements related to fundraising activities, nor do we consider it necessary to design specific procedures to monitor such activities.

## **Financial Review**

### **Funding**

Foundations is predominantly funded by the DfE with additional, project-specific grant funding received in the year from the Department for Work and Pensions, and the Cabinet Office. Foundations has also carried out grant and contract work for other charitable or governmental organisations. In March 2025, Foundations’ main grant from the DfE was renewed for 2 years. 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.

### **Income & expenditure**

In the financial year under review income, including grants and trading activities, was £7,245,849 (2024: £9,477,860). This included grants from the Department for Education totalling £5,576,789 (2024: £7,713,308). The reduction in the DfE grant was due to the reprofiling of our external grant funding due to a technical change in how we claim money under the grant, with increased spend in the next financial year. Total expenditure for the year was £7,120,035 (2024: £9,457,499). The reduction in Expenditure was due to a combination of Legacy projects coming to an end, DfE External spend which included the Bay sake refund and the relatively low spend recognised for other areas of strategy is due to the fact that we kicked off a lot of major projects in other areas in the previous year (2023/24), many of which were funded in advance from DfE (Domestic Abuse



projects) and others had heavy initial payments to grantees, which we have not repeated for new projects initiated during 2024/25.

## **Reserves and going concern**

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 holds 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.

The charity aims to hold between £2.3m and £2.8m of free reserves to cover day to day working capital requirements and full mitigation should levels of grant funding reduce significantly or be withdrawn.

As at 31<sup>st</sup> March 2025, the charity held £2.6m of free reserves, in line with the policy.

The Trustees are not aware of any material uncertainties that impact going concern

## **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, in May 2024 the Board 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 are documented 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 an 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.

<b>The risk categories identified with the highest scores (combined impact and likelihood), after risk mitigation strategies have been considered, are as follows:</b>	<b>These risks have been mitigated through the following actions:</b>
<p>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.</p>	<p>Ongoing discussions with the Department for Education regarding funding timings and process, together with appropriate reserves and contingency management.</p>
<p>Changes in government priorities could result in a reduction in focus on evidence and children's policy making it difficult for us to appropriately influence key decision makers.</p>	<p>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.</p>
<p>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.</p>	<p>A dedicated EDIE action plan to shape our work programme and against which deliverables can be tracked.</p>
<p>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.</p>	<p>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.</p>
<p>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.</p>	<p>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.</p>



# 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.

On 7 October 2024, Foundations' board appointed Sam White as Chair, who was recruited through an external search exercise over the summer of 2024. He replaced, Reshard Auladin OBE who assumed the role of Interim Chair after the resignation of Josh MacAlister OBE as Executive Chair in May 2024.

Trustees are recruited by the Chair, subject to approval by the trustees. Appointed trustees are provided with a background briefing about their responsibilities and the objectives, operations, governance, funding and achievements of the charity. Trustees were enrolled into NSPCC online safeguarding training. In July 2024, trustees completed a self-appraisal process which led to a refreshed induction process and a trustees get-to-know-you event. A board governance training day happened in May 2025 and covered trustee responsibilities, as per the Charity Commission and as company directors.

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 former Executive Chair, for whom 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 in 2022 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.

In 2024-25 the Senior Leadership Team comprised 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. The Chair reviews the performance and salary of the Chief Executive. The trustees discuss and agree any “cost of living” increases in salaries which are applied to employees, 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 external benchmarking to ensure Foundations is a high pay, and high performing, organisation.

## **Auditors**

Sayer Vincent were appointed as the organisation’s auditors in November 2024, after a competitive tender exercise and after a working tenure of four years with Moore Kingston Smith.

## 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 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:

Sam White  
Chair, Board of Trustees  
Date: 17 July 2025

## Reference and Administrative Details

<b>Company registration number:</b>	12136703
<b>Charity registration number:</b>	1188350
<b>Registered office and operational address:</b>	Alliance House, 12 Caxton Street, London, SW1H 0QS

Country of incorporation: England and Wales.

Country of registration: England and Wales.

## Trustees

### Previous Trustees

Josh MacAlister OBE (Resigned 22 May 2024)

### Current Trustees

Sam White, Chair (Appointed 7 October 2024)

Baroness Hilary Armstrong (Appointment 20 November 2024)

Reshard Auladin OBE

Kelly Beaver MBE

Jenny Coles CBE

David Otudeko

Professor Nicholas Pearce

Professor Paul Ramchandani

Ailsa Swarbrick

### Chief Executive

Dr Jo Casebourne

## **Bankers**

Lloyds Bank Plc  
25 Gresham street  
London  
EC2V 7HN

CCLA  
PO Box 12892  
Dunmow, Essex  
CM6 9DL

## **Solicitors**

Bates Wells  
10 Queen St Place  
London  
EC4R 1BE

## **Auditors**

Sayer Vincent LLP  
110 Golden Lane  
London  
EC1Y 0TG

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

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

# Independent Auditor's Report to The Members of Foundations – What Works Centre for Children & Families

## **Opinion**

We have audited the financial statements of Foundations – What Works Centre for Children & Families (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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 Republic of 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 2025 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
- 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 the financial statements section of our report. We are independent of the charitable company 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 Foundations - What Works Centre for Children & Families' 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 trustees 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 has 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 charitable 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 in relation to which 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### ***Responsibilities of trustees***

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 are set out below.

### ***Capability of the audit in detecting irregularities***

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.



- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### ***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 charitable 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date 07 August 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG



## Financial statements

### Statement of Financial Activities (Including Income and Expenditure account) for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 total £	Unrestricted funds £	Restricted funds £	2024 total £
<b>Income from:</b>							
Charitable activities	3	1,807,824	5,183,760	6,991,584	3,149,203	6,045,110	9,194,313
Trading activities	4	182,999	-	182,999	270,001	-	270,001
Profit on sale of assets		10,632		10,632	-	-	-
Investments		60,634	-	60,634	13,546	-	13,546
<b>Total Income</b>		<b>2,062,089</b>	<b>5,183,760</b>	<b>7,245,849</b>	<b>3,423,750</b>	<b>6,045,110</b>	<b>9,477,860</b>
<b>Expenditure on:</b>							
Charitable activities	5	2,022,771	5,097,264	7,120,035	3,412,389	6,045,110	9,457,499
<b>Total Expenditure</b>		<b>2,022,771</b>	<b>5,097,264</b>	<b>7,120,035</b>	<b>3,412,389</b>	<b>6,045,110</b>	<b>9,457,499</b>
<b>Net income for the year</b>		<b>39,318</b>	<b>86,496</b>	<b>125,814</b>	<b>20,361</b>	<b>-</b>	<b>20,361</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,533,789</b>	<b>(1,533,789)</b>	<b>---</b>
<b>Net movement in funds</b>		<b>39,318</b>	<b>86,496</b>	<b>125,814</b>	<b>1,574,150</b>	<b>(1,533,789)</b>	<b>20,361</b>
<b>Reconciliation of funds</b>	19						
Balances at 1 April 2024		2,638,665	-	2,638,665	1,064,515	1,533,789	2,618,304
<b>Balances at 31 March 2025</b>		<b>2,677,983</b>	<b>86,496</b>	<b>2,764,479</b>	<b>2,638,665</b>	<b>-</b>	<b>2,638,665</b>

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 55 form part of these financial statements.

Movements in funds are disclosed in note 19.



## Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	14		52,905		51,385
			<u>52,905</u>		<u>51,385</u>
<b>Current assets</b>					
Debtors	15	1,530,177		2,314,611	
Cash at bank and in hand		<u>2,297,640</u>		<u>2,559,536</u>	
		3,827,817		4,874,147	
<b>Current liabilities</b>					
Creditors: amount falling due within one year	16	<u>(1,116,243)</u>		<u>(2,286,867)</u>	
<b>Net current assets</b>			2,711,574		2,587,280
<b>Net assets</b>			<u>2,764,479</u>		<u>2,638,665</u>
<b>Funds</b>	19, 20				
Restricted funds			86,496		-
Unrestricted funds			<u>2,677,983</u>		<u>2,638,665</u>
			<u>2,764,479</u>		<u>2,638,665</u>

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

Sam White

Chair, Board of Trustees

Date: 17 July 2025

**Company registration number: 12136703**



## Statement of Cash Flows for the year ended 31 March 2025

	Note	2025 £	2024 £
<b>Net cash used in operating activities</b>	<b>21</b>	(298,563)	(303,452)
<b>Cash flows from investing activities:</b>			
Interest received		60,634	13,546
Proceeds from sale of fixed assets		22,159	-
Purchase of tangible fixed assets		(46,126)	-
<b>Net cash provided by investing activities</b>		36,667	13,546
<b>Net decrease in cash and cash equivalents</b>		(261,896)	(289,906)
<b>Cash and cash equivalents at the beginning of the year</b>		2,559,536	2,849,442
<b>Cash and cash equivalents at end of year</b>		2,297,640	2,559,536
		<b>2025 £</b>	<b>2024 £</b>
<b>Analysis of cash and cash equivalents</b>			
Cash at bank and in hand		2,297,640	2,559,536
<b>Total cash and cash equivalents</b>		2,297,640	2,559,536
	<b>As at 1 April 2024</b>	<b>Cash flows</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	2,559,536	(261,896)	2,297,640
<b>Total</b>	2,559,536	(261,896)	2,297,640



## Notes to the Financial Statements

### 1. Charity Information

Foundations – What Works Centre for Children & Families is a charitable company limited by guarantee registered in England and Wales with Company registration number 12136703, and Charity registration number 1188350. The registered office address is Alliance House, 12 Caxton Street, Westminster, London, England, SW1H 0QS.

### 2. Accounting Policies

#### Basis of preparation

The financial statements have been prepared on a going concern basis, 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 charity 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 2025, the charity had total funds of £2,764,479 with free unrestricted reserves of £2,625,078. The charity's main grant from the DfE has been renewed to March 2027.

If core funding is not obtained in future years, 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 heading:

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.

Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of Foundations.



Where a grant has been offered subject to conditions, which are within the control of Foundations, which have not been substantially met, the amount is noted as a commitment, but it is not accrued.

### **Subsidiary undertaking**

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 2025 this company was dormant and did not trade. The subsidiary is not material to the Group and therefore Group accounts have not been prepared. On 25 February 2025 the Board of The EQ CIC took the decision to start to close the company as a result of the lease on the Evidence Quarter office coming to an end. The closedown is in progress but as at 31 March 2025 it has not been completed.

### **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
Fixtures and fittings	5 years
Leasehold improvements	length of the lease

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.

### **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	Restricted	2025	2024
	funds	funds	total	total
	£	£	£	£
Grants	1,460,886	5,183,760	6,644,646	8,735,903
Contracts with charitable purposes	346,938	-	346,938	458,410
	1,807,824	5,183,760	6,991,584	9,194,313
For the year ended 31 March 2024	3,149,203	6,045,110		9,194,313
Grants				
DfE Core grant	1,460,886	4,115,903	5,576,789	7,635,479
CiN Grant	-	-	-	77,829
ETF Grants	-	314,690	314,690	632,203
DWP Grant	-	370,917	370,917	390,392
YEF Grant	-	382,250	382,250	-
	1,460,886	5,183,760	6,644,646	8,735,903
Grants				
DfE Core grant	2,690,793	4,944,686		7,635,479
CiN Grant	-	77,829		77,829
ETF Grants	-	632,203		632,203
DWP Grant	-	-		390,392
For the year ended 31 March 2024	2,690,793	6,045,110		8,735,903



#### 4. Income from other trading activities

	2025 total	2024 total £
Rental income	157,340	225,956
Other income	25,659	44,045
	<u>182,999</u>	<u>270,001</u>

All income from other trading activities were unrestricted in both periods. Rental income is from tenants who occupy spare desks at the Evidence Quarter. This drop in rental income was due to us vacating our former premises as the Lease expired. Other income includes income from hiring of event space.

#### 5. Charitable activities

	Notes	2025 total £	2024 total £
Grant expenditure on activities	7, 8	1,552,478	3,688,137
Direct costs on charitable activities		312,673	54,620
Salaries and Wages	12	4,295,684	4,436,054
Support costs	9	906,393	1,204,912
Governance costs	9	52,807	73,776
		<u>7,120,035</u>	<u>9,457,499</u>

The increase in direct costs on charitable activities includes £63k on Legacy Project Vat, Toolkit Development project £51k, Partners and Pannels £18k and other associated costs.

#### Analysis by fund

Unrestricted funds	2,022,771	3,412,389
Restricted funds	5,097,264	6,045,110
	<u>7,120,035</u>	<u>9,457,499</u>

#### 6. Net income for the year before transfers

	2025 £	2024 £
This is stated after charging/(crediting):		
Depreciation	33,078	37,736
Profit on sale of fixed assets	(10,632)	-
Other operating leases	308,925	243,631



<b>7. Grant expenditure (see notes 5 and 8) by funders</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
DfE Core grant	993,630	2,660,969
CiN grant	-	107,810
SFIIP contract	-	25,000
ETF grant	247,678	770,222
SFPC contract	-	44,840
DWP grant	-	79,296
YEF grant	311,170	-
<b>5, 8</b>	<b>1,552,478</b>	<b>3,688,137</b>



## 8. Grant expenditure by institution

			2025 £	2024 £
Action for Children	Core	Breaking the Cycle	-	24,769
Alma Economics	Core	Evaluation Guidance Review	-	12,000
Alma Economics	Core	Economic Benefits	-	23,640
Alma Economics	Core	Kinship Financial Allowances	22,520	-
Anna Freud Centre	Core	Parenting Interventions	-	107,492
Anna Freud Centre	DWP	Reducing Parental Conflict	-	79,296
Anna Freud Centre	Core	Displaced Children	119,900	-
Behavioural Insight	Core	Breaking the Cycle	10,541	74,979
Behavioural Insight	Core	Fathers for Change	35,154	97,333
Cardiff University	Core	Advocacy Services	-	3,930
CEI Global UK	Core	Evidence Review on Kinship Care	29,750	89,940
CEI Global UK	Core	Parenting Systematic Review	15,000	149,995
CEI Global UK	Core	SeMore Evaluation	-	7,590
CEI Global UK	Core	Foster and Adoptive Carers	134,992	-
City of York Council	Core/YEF	Changemakers	169,773	48,250
Coram	Core	FGC Service Design	66,694	86,083
Cordis Bright	ETF	Restart	-	149,960
Cordis Bright	Core/YEF	Changemakers Evaluation	75,777	-
IFF Research	ETF	Bounce Back 4 Kids	153,974	129,336
LB Merton	Core/YEF	Changemakers	126,750	48,250
Liverpool John Moore's	Core	Mentoring and Befriending	-	113,425
Liverpool John Moore's	Core	Parenting 11-19	133,181	-
NIESR	CiN	Supervising DSLs	-	67,810
National Children's Bureau	Core	Reunification interventions	124,939	-
Oxford Brookes	Core	Audience Research Practice Guides	-	89,140
Oxford Measured	Core	Outcomes Framework	22,109	-
PACT: Parents and Children Together	Core	Bounce Back 4 Kids	21,006	266,816
RAND Europe	ETF	For Baby's Sake	5,482	146,498
Safelives	Core	Restart	17,869	201,542
Stockport BC	Core/YEF	Changemakers	126,750	48,250
Tavistock Institute	SFPC	Cost benefit analysis	-	44,840
The Fatherhood Institute	Core	Fathers 4 Change	40,000	105,990
The For Baby's Sake Trust	Core	For Baby's Sake	(114,656)	400,571
University College London	Core	Multi Agency Safeguarding	-	199,430
University of Oxford	SFIIP		-	25,000
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	88,223	172,116
Victim Support	Core	WeMatter	-	436,416
Wirral BC	Core/YEF	Changemakers	126,750	48,250
			1,552,478	3,688,137

We terminated our project (and therefore grant) with The For Baby's Sake Trust (TFBST). As a pilot Randomised Control Trial (RCT), DfE paid us all of the value of the grant in advance, so on termination we were left with £114k of grant unpaid to TFBST, which is repayable to DfE.



## 9. Support and governance costs

	<b>Support Costs</b>	<b>Governance costs</b>	<b>2025 total</b>	<b>2024 total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation	33,078	-	33,078	37,737
Legal, professional, HR	124,899	19,087	143,986	214,566
Other finance costs	597	-	597	736
Office administration	214,747	-	214,747	279,502
Premises costs	467,518	-	467,518	494,934
Marketing and public relations	13,409	-	13,409	167,718
Other Staff Costs	35,191	-	35,191	39,573
Audit fees - Statutory Audit	-	23,520	23,520	20,400
Audit fees - Other	-	10,200	10,200	9,480
Accountancy	16,954	-	16,954	14,042
	<u>906,393</u>	<u>52,807</u>	<u>959,200</u>	<u>1,278,688</u>

## 10. Auditors remuneration

	<b>2025 £</b>	<b>2024 £</b>
Audit of the charity's financial statements	<u>19,600</u>	<u>17,000</u>
Other audit-related assurance services		
Grant certification	<u>8,500</u>	<u>7,900</u>
Non- audit services		
Tax advisory	<u>3,600</u>	<u>4,128</u>

These amounts are Vat Exclusive

## 11. Trustees' remuneration

Until his resignation on 22 May 2024, the charity had a paid executive chair, Josh MacAlister OBE, under an arrangement approved by the Charity Commission. His remuneration during the year was £17,000 (2024: £78,000). In addition, the charity made pension contributions of £780 (2024: £4,680) in respect of Josh MacAlister. No other Trustees received any remuneration in the years ended 31 March 2025 and 31 March 2024.

Travel and accommodation expenses totalling £898 for two Trustees were paid by the charity in the year (2024: one trustee, £7,125).





## 12. Employees

The average number of employees (headcount based on number of staff employed) during the year was:

	2025 Number	2024 Number
Executive Chair	-	1
Chief Executive Officer	1	1
Grant making, evaluation and dissemination staff	54	50
Administration staff	15	22
	<u>70</u>	<u>74</u>

The key management personnel of the charity are considered to be the CEO and the senior leadership team.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £580,736 (2024: £664,190).

### Staff costs comprise:

	2025 £	2024 £
Salaries & wages	3,654,406	3,798,912
Social security costs	397,830	385,192
Employer's contribution to defined contribution pension scheme	243,448	251,950
	<u>4,295,684</u>	<u>4,436,054</u>

Included in staff costs are termination payments of £64,599 paid to former employees (2024: £20,672).

The following number of employees received remuneration and benefits (excluding employer's pension costs and employer's national insurance) during the year between:

	2025 Number	2024 Number
£60,000 - £69,999	4	5
£70,000 - £79,999	3	2
£80,000 - £89,999	-	3
£90,000 - £99,999	2	-
£100,000 - £109,999	2	1
£120,000 - £129,999	1	1



### 13. Subsidiary undertaking

The charity holds 100% control 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. An application has now been made to Companies House to formally close the company.

### 14. Tangible fixed assets

	Fixtures and fittings	Leasehold improvements	Computers and IT Equipment	Total
Cost	£	£	£	£
At 1 April 2024	79,476	-	104,188	183,664
Additions	-	22,800	23,326	46,126
Disposals	(46,578)	-	(33,449)	(80,026)
At 31 March 2025	32,898	22,800	94,065	149,763
<b>Depreciation</b>				
At 1 April 2024	45,369	-	86,910	132,279
Depreciation charged in the year	12,762	2,533	17,783	33,078
Eliminated in respect of disposals	(36,044)	-	(32,455)	(68,499)
At 31 March 2025	22,087	2,533	72,238	96,858
<b>Net book value</b>				
At 31 March 2025	10,811	20,267	21,827	52,905
At 31 March 2024	34,107	-	17,277	51,385

All assets are used to support charitable activities

15. Debtors: Amounts falling due within one year	Notes	2025 £	2024 £
Other debtors		124,708	2,687
Grants and contracts income receivable		1,271,904	2,133,633
Prepayments and accrued income		133,565	178,291
		1,530,177	2,314,611

Grants receivables include DfE core grant claims of £948,501 (2024: £1,837,225)



<b>16. Creditors: amounts falling due within one year</b>	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors		-	50,967
Other taxation and social security		100,879	109,450
Deferred income	<b>17</b>	-	156,645
Other creditors		308,454	475,409
Grant accruals		577,117	1,396,240
Accruals		129,793	98,156
		<u>1,116,243</u>	<u>2,286,867</u>

Foundations has commitments to pay £641,123 (2024: £1,085,640) in relation to future instalments of grant awards that were not recognised in the expenditure for the year, due to not fulfilling all the performance related grant conditions. The commitments at 31 March 2025 were:

	<b>2025 £</b>	<b>2024 £</b>
LB Merton	85,000	211,750
Stockport BC	85,000	211,750
Wirral BC	85,000	211,750
City of York Council	85,000	211,750
Cordis Bright Ltd	37,830	-
RAND Europe	-	117,586
IFF Research	-	121,054
Behavioral Insights	141,582	-
Oxford Measured Ltd	121,711	-
	<u>641,123</u>	<u>1,085,640</u>

<b>17. Deferred income</b>	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
Deferred income brought forward		156,645	530,793
Grants received in the year		6,488,001	8,361,755
Grants recognised in the year	<b>3</b>	<u>(6,644,646)</u>	<u>(8,735,903)</u>
Deferred income carried forward		-	156,645

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 £243,448 (2024: £251,950).

Contributions totalling £34,414 (2024: £36,180) 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 2024-25

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
<b>Restricted funds</b>				
DfE grant	-	4,115,903	(4,100,487)	15,416
ETF grants	-	314,690	(314,690)	-
DWP grant	-	370,917	(370,917)	-
YEF grant	-	382,250	(311,170)	71,080
Total Restricted Funds	-	5,183,760	(5,097,264)	86,496
<b>Unrestricted Funds</b>	2,638,665	2,062,089	(2,022,771)	2,677,983
<b>Total Funds</b>	2,638,665	7,245,849	(7,120,035)	2,764,479

### Unrestricted Funds

These are available for use at the discretion of the Trustees in furtherance of their charitable objectives. Unrestricted funds include the component of the DfE core grant that is awarded to cover the operational expenditure of a what works centre.

### 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.



## Movement in funds 2023-24

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
<b>Restricted funds</b>					
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)	-
<b>Total Restricted Funds</b>	<b>1,553,789</b>	<b>6,045,110</b>	<b>(6,045,110)</b>	<b>(1,553,789)</b>	<b>-</b>
<b>Unrestricted Funds</b>	<b>1,064,515</b>	<b>3,432,750</b>	<b>(3,412,389)</b>	<b>1,553,789</b>	<b>2,638,665</b>
<b>Total Funds</b>	<b>2,618,304</b>	<b>9,477,860</b>	<b>(9,457,499)</b>	<b>-</b>	<b>2,638,685</b>

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.

Restricted funds were as follows:

- DfE grant: This was the component of the DfE core grant awarded for specific projects
- ETF grants: This was for specific work on Domestic Abuse
- DWP grant: This was for specified work on a project on Reducing Parental Conflict
- YEF grant: This was for specified work on the Changemakers project
- CiN grant: This was for specified work on the Children in Need project.
- HHP grant: This was for specified work on the Healthier Happier Professionals project.
- 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.
- EIF Designated Fund: Included in EIF's unrestricted reserves prior to the merger were funds designated for 'Special Projects' supporting the strategy of EIF. During the year these were utilised on merger costs and to offset any deficit during period up to the merger date on the EIF General fund. These funds may be used for the purposes set out in EIF's charitable objects and as such are restricted funds in the merged charity.



## 20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	52,905	-	52,905
Net current assets	2,625,078	86,496	2,711,574
	<u>2,677,983</u>	<u>86,496</u>	<u>2,764,479</u>
	Unrestricted funds £	Restricted funds £	Total £
<b>Fund balances at 31 March 2024 are represented by:</b>			
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>

## 21. Net cash provided by operating activities

	2025 £	2024 £
Net income for the year	125,814	20,361
Adjustment for:		
Depreciation of tangible fixed assets	33,078	37,736
Profit on sale of fixed assets	(10,632)	-
Movement in working capital:		
Decrease/(increase) in debtors	784,434	(1,557,364)
(Decrease)/increase in creditors	(1,013,978)	1,583,509
(Decrease) in deferred income	(156,645)	(374,148)
Interest receivable	(60,634)	(13,546)
<b>Net cash used in operating activities</b>	<u>(298,563)</u>	<u>(303,452)</u>



## 22. Related party transactions

Jenny Coles, a trustee of the charity, is a trustee of Coram's Children's charity. During the year grants of £66,694 were paid to Coram (2024: £86,083).

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 trustee derived no benefit from them and was 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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within 1 year	529,447	91,212
Between 2 and 5 years	958,003	-
	<u>1,487,450</u>	<u>91,212</u>








# 6ci - Foundations Financial Statements 31 March 2025 v3 - to be signed

Final Audit Report

2025-07-25

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