

BECOMING FAMILIES

England & Wales · Charity number 1199531

Details

Other names BECOMING FAMILIES WORCESTERSHIRE CIC

Status Registered

Legal form CIO

Registered 2022-07-04

Register [View on the Charity Commission register](#)

Contact

Address 27a Cornmeadow Green
Worcester
WR3 7PN

Phone 07789682197

Email info@becomingfamilies.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, THE PROMOTION OF GOOD MENTAL AND PHYSICAL HEALTH AND THE RELIEF OF THOSE AT RISK OF POOR MENTAL HEALTH THROUGH PROVIDING ANTENATAL/POSTNATAL/PERINATAL SUPPORT/ACTIVITIES AND EDUCATION AND MENTAL HEALTH SUPPORT, FOR EXPECTANT AND/OR NEW PARENTS WITH INFANTS/CHILDREN UP TO 2 YEARS OF AGE RESIDING IN THE WEST MIDLANDS BY SUITABLY QUALIFIED PERSONS.

Activities: Provides education and emotional wellbeing support to families in pregnancy and the first two years through courses, support groups and one to one support sessions.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- Birmingham City
- Coventry City
- Dudley
- Gloucestershire
- Sandwell
- Solihull
- Walsall
- Warwickshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£76,521	£70,794	-	-
2024-06-30	£82,829	£69,140	-	-
2023-06-30	£69,172	£35,471	-	-

Trustees

Name	Role	Appointed
Dr Anita Patel		2025-06-26
Dr Christina Ann Dennis		2022-10-25
Dr Elise Kearney		2022-07-04
Melissa Godwin		2024-11-28

BECOMING FAMILIES

England & Wales - Charity number 1199531

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2025
for
Becoming Families**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Becoming Families

Contents of the Financial Statements for the Year Ended 30th June 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 17
Detailed Statement of Financial Activities	18 to 19

Becoming Families

Report of the Trustees for the Year Ended 30th June 2025

The trustees present their report with the financial statements of the charity for the year ended 30th June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are, for the public benefit, the promotion of good mental and physical health and the relief of those at risk of poor mental health through providing antenatal/postnatal/perinatal support/activities and education and mental health support, for expectant and/or new parents with infants/children up to 2 years of age residing in the West Midlands by suitably qualified persons.

The main ways we promote and protect the mental health of families, is through:

- (1) Raising awareness of mental health and wellbeing
- (2) Providing courses
- (3) Providing support groups and one to one sessions with qualified practitioners and volunteers.

Main Activities

Below is a summary of the Charity's main activities in relation to those purposed for the public benefit.

Funded Services:

Drop-in groups

The Charity run two of these for mums with pre-mobile babies on a Monday afternoon and Friday morning and two for older babies. Attended by over 100 parents.

Postnatal Wellbeing Support Groups

Run twice a month, two groups - one for pre-mobile and one for older babies. Currently there are 18 women attending these.

The Charity received further funding from the National Lottery to run both the above services.

One to One Support

Funded by the Eveson Trust. The Charity supported around 60 women in the financial year 2024-2025.

Pregnancy Wellbeing Support Groups

Funded by The 29th May 1961 Charitable Trust. A group for all pregnant women offered twice a month, regularly attended by approximately 20 women, this has continued to be a success in the year. .

Dads' Support Group

This stay and play dads group has continued to be a great achievement this year, funded by a County Council grant as part of their "Stay Connected" funding.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's aims, objectives and activities in the year.

Becoming Families

Report of the Trustees for the Year Ended 30th June 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Becoming Families is Worcestershire's only local charity nurturing and supporting families from pregnancy through to a child's second birthday.

Becoming Families has been providing pregnancy and postnatal services for local families with emotional wellness at the centre of their needs driven services. In 2024-2025, the main areas of achievement for Becoming Families were:

Paid for Services

1. Antenatal courses - 13 7-week evening courses, 1 weekend course and provided bespoke 1:1 course for 14 couples/single mothers. Total no. couples/families = 96
2. Breastfeeding Workshops - 11 workshops attended by 63 mothers/couples.
3. Baby massage and Baby yoga - 20 courses run, attended by 152 parents.
4. Homebirth Workshops - 2 run attended by 8 couples.
5. Pelvic Health Workshop - 2 run attended by 13 women.
6. Pregnancy Yoga - runs in 6 week blocks, 8 courses in total, 42 women attended
7. Postnatal Yoga - runs in 6 week blocks, 4 courses in total, 20 women attended
8. Motherwise - 4 courses run attended by 24 women.

In this year, approximately 300 families have accessed Becoming Families services. Becoming Families have provided this service in a relaxed, safe and nurturing environment to support parents on their parenting journeys and facilitate the development of peer support relationships. They also liaise with and where appropriate collaborate with other professionals to improve wellbeing (for example women's physiotherapy for pelvic floor health, birthing pool hire).

Becoming Families have directly impacted and made a difference to the beneficiaries' circumstances through:

The promotion of good mental and physical health and the relief of those at risk of poor mental health through providing antenatal/postnatal/perinatal support/activities and education and mental health support, for expectant and/or new parents with infants/children up to 2 years of age residing in the West Midlands.

In 2024-2025, Becoming Families have provided a range of educational and supportive services from pregnancy to two years to help families have the best possible start. It has provided evidence-based education to enable parents to make informed decisions about birth and parenting (including parents from vulnerable populations such as young mums, mums with previous mental health difficulties and traumatic birth, displaced families and those without means of accessing support through either statutory or private services). Becoming Families demonstrate a consistent approach to parent support underpinned by the evidence that new parents need to be nurtured in order to nurture their infants.

Becoming Families also demonstrate that they provide benefit to wider society through:

The promotion of strong parent-infant relationships for life-long mental health by facilitating confidence, self-trust and emotional wellbeing for the family during the most vulnerable times. The parents and children benefitting from Becoming Families interventions will in their turn positively impact future generations through their own parenting. The promotion of strong peer relations between families in communities directly benefits the broader community.

FINANCIAL REVIEW

Reserves policy

The trustees have not set a formal reserves policy, but do meet on average every 8 weeks to review the activities of the charity and finances. The trustees aim to build up reserves over the next few years to protect the charity against any large and unexpected expenditure or other event that may otherwise impact on the charity's ability to continue as a going concern, ensuring any vulnerable beneficiaries of the charity could be sign posted to alternative services with sufficient time to receive the required level of support. At present free reserves would allow for 5 months of total expenditure with no income in the charity, which the trustees consider a good level of reserves for the current risk profile of the charity.

At the year end the charity had total unrestricted general reserves of £32,654 (2024: £10,944), of which £423 relates to a designated fund. Additionally, £507 (2024: £1,010) relates to tangible fixed assets. This leaves free reserves of £31,724 (2024: £9,934) which is equivalent to approximately 12 month's unrestricted expenditure, and 5 months of total expenditure.

At the year end the charity has restricted funds totalling £17,308 (2024: £33,291).

Becoming Families

Report of the Trustees for the Year Ended 30th June 2025

FUTURE PLANS

Looking ahead, our plans for the future are:

- To continue and expand provision/training for our 'Dads group'.
- To diversify our reach by extending services to other geographical areas/demographics
- To develop provision for LGBTQI families
- To increase accessibility to wellbeing support by developing an online provision
- To develop a training and education arm in order to create more sustainable revenue in the future
- To secure a new venue in which to base ourselves
- To develop a fundraising team (volunteer led)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, a CIO, is controlled by its governing document, a constitution.

Change in legal structure

Since 04 July 2022, the charity is a CIO, registered with the Charity Commission for England and Wales.

Recruitment and appointment of new trustees

The existing trustees have sole power to appoint new trustees. Trustees are selected based on personal recommendations with the criteria that they be skilled, experienced and dedicated individuals with a background in pregnancy and postnatal services.

Key management personnel

The trustees have delegated the day to day management of the charity to Helen Hunt and Jo Lederer, two of the individuals who run the courses provided by the charity.

The Charity adheres to the following policies:

- Child Safeguarding Policy and Procedures
- Code of Conduct for Volunteers
- Confidentiality Policy
- Complaints Policy and Procedure
- Equality, Diversity and Inclusion Policy
- Conflict of Interest Policy
- GDPR Policy
- Supervision Policy
- Safeguarding Vulnerable Adults Policy
- Privacy Policy
- Serious Incidents Policy
- Recruitment of Ex-Offenders Policy
- Volunteer Expenses Policy
- Trustee Code of Conduct
- Volunteer Policy
- Whistleblowing Policy

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199531

Principal address

27A Cornmeadow Green
Worcester
Worcestershire
WR3 7PN

Trustees

Professor M Nolan (resigned 26.6.25)
Dr C A Dennis
Dr E Kearney
Dr A Patel (appointed 26.6.25)
Mrs M J Godwin ACA ACCA (appointed 28.11.24)

Becoming Families

**Report of the Trustees
for the Year Ended 30th June 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Karen Neilson FCA
10 Hamilton Apartments
2 Spring Street
Birmingham
B15 2DQ

Bank

The Co-operative Bank PLC
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Key management

Helen Hunt
Joanna Lederer

Approved by order of the board of trustees on 29-04-26 and signed on its behalf by:



.....
Mrs M J Godwin - Trustee

**Independent Examiner's Report to the Trustees of
Becoming Families**

Independent examiner's report to the trustees of Becoming Families

I report to the charity trustees on my examination of the accounts of Becoming Families (the Trust) for the year ended 30th June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Karen Neilson FCA

10 Hamilton Apartments
2 Spring Street
Birmingham
B15 2DQ

Date: 29 April 2026

Becoming Families

Statement of Financial Activities for the Year Ended 30th June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,474	22,235	41,709	43,740
Charitable activities					
Antenatal education	4	21,283	-	21,283	22,864
Postnatal education		8,922	-	8,922	14,192
Other trading activities	3	<u>4,607</u>	-	<u>4,607</u>	<u>2,036</u>
Total		<u>54,286</u>	<u>22,235</u>	<u>76,521</u>	<u>82,832</u>
EXPENDITURE ON					
Raising funds		1,182	-	1,182	2,818
Charitable activities					
Antenatal education	5	21,115	6,579	27,694	22,824
Postnatal education		9,095	21,941	31,036	43,501
Wellbeing Support		<u>97</u>	<u>10,785</u>	<u>10,882</u>	-
Total		<u>31,489</u>	<u>39,305</u>	<u>70,794</u>	<u>69,143</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>22,797</u> <u>(1,087)</u>	<u>(17,070)</u> <u>1,087</u>	<u>5,727</u> <u>-</u>	13,689 <u>-</u>
Net movement in funds		21,710	(15,983)	5,727	13,689
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>10,944</u>	<u>33,291</u>	<u>44,235</u>	<u>30,546</u>
TOTAL FUNDS CARRIED FORWARD		<u>32,654</u>	<u>17,308</u>	<u>49,962</u>	<u>44,235</u>

The notes form part of these financial statements

Becoming Families

**Balance Sheet
30th June 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	507	1,010
CURRENT ASSETS			
Debtors	12	52	1,040
Cash at bank		<u>54,313</u>	<u>46,026</u>
		54,365	47,066
CREDITORS			
Amounts falling due within one year	13	<u>(4,910)</u>	(3,841)
NET CURRENT ASSETS		<u>49,455</u>	<u>43,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,962</u>	44,235
NET ASSETS		<u>49,962</u>	<u>44,235</u>
FUNDS	15		
Unrestricted funds		32,654	10,944
Restricted funds		<u>17,308</u>	<u>33,291</u>
TOTAL FUNDS		<u>49,962</u>	<u>44,235</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 25 and were signed on its behalf by:


 Mrs M J Godwin - Trustee

Becoming Families

Notes to the Financial Statements for the Year Ended 30th June 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in Sterling (£), which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income relating to direct charitable services provided are recognised in line with when those services are delivered to the customer.

Income from other trading activities is recognised when the relating goods and services are provided to the customer. Estimating the fair value of low-value donated goods held for resale at time of receipt is considered impractical. Instead, the value of donated goods is recognised as income when sold.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ALLOCATION AND APPORTIONMENT OF COSTS

Support costs, excluding those directly attributable to specific individual restricted funds, have been allocated against each different charitable activity on a pro rata basis in line with the level of non-grant income received from each different charitable activity.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BASIC FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

1. ACCOUNTING POLICIES - continued

BASIC FINANCIAL INSTRUMENTS

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried 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.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	14,474	6,723
Grants	<u>27,235</u>	<u>37,017</u>
	<u>41,709</u>	<u>43,740</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
UNRESTRICTED GRANTS		
The Albert Hunt Trust	<u>5,000</u>	-
	5,000	-
RESTRICTED GRANTS		
Edward and Dorothy Cadbury Trust	1,000	-
Edward Cadbury Charitable Trust	3,000	-
Eveson Trust Fund	-	10,300
The 29th May 1961 Charitable Trust	3,000	3,000
The National Lottery Community Fund	-	19,959
The Rowlands Trust	-	,1280
The Souter Charitable Trust	2,000	-
The Stockwell/Cliffe Charitable Trust	1,000	-
William A Cadbury Charitable Trust	1,000	-
Worcestershire County Council	<u>11,235</u>	<u>2,478</u>
	<u>22,235</u>	<u>37,017</u>
TOTAL GRANTS	<u>27,235</u>	<u>37,017</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

3.	OTHER TRADING ACTIVITIES	2025	2024
		£	£
	Sale of second hand goods	2,694	2,036
	Raffle and sale of Christmas decorations	1,233	-
	Consultancy	680	-
		<u>4,607</u>	<u>2,036</u>
4.	INCOME FROM CHARITABLE ACTIVITIES	2025	2024
		Total activities	Total activities
		£	£
	Antenatal education	14,609	17,132
	Pregnancy yoga	4,941	4,377
	Breastfeeding workshop	1,573	996
	Home birth	160	359
	Baby massage	-	10,056
	Motherwise	-	3,526
	Pelvic floor	-	610
	Baby yoga	-	-
		<u>21,283</u>	<u>37,056</u>
		Postnatal education	
		£	
		-	
		4,431	
		1,908	
		440	
		<u>2,143</u>	
		<u>8,922</u>	
5.	CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 6)	Support costs (see note 7)
		£	£
	Antenatal education	24,060	3,634
	Postnatal education	28,788	2,248
	Wellbeing Support	10,548	334
		<u>63,396</u>	<u>6,216</u>
		<u>69,612</u>	
6.	DIRECT COSTS OF CHARITABLE ACTIVITIES	2025	2024
		£	£
	Teachers, midwives and other professional fees	49,725	48,451
	Room hire	10,422	9,805
	Refreshments, resources and other operational costs	3,249	2,477
		<u>63,396</u>	<u>60,733</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Antenatal education	2,686	29	919	3,634
Postnatal education	1,840	12	396	2,248
Wellbeing Support	<u>334</u>	<u>-</u>	<u>-</u>	<u>334</u>
	<u>4,860</u>	<u>41</u>	<u>1,315</u>	<u>6,216</u>

Support costs, included in the above, are as follows:

	Antenatal education £	Postnatal education £	Wellbeing Support £	2025 Total activities £	2024 Total activities £
Volunteer training	726	312	-	1,038	1,435
Insurance	217	94	-	311	295
Website and advertising	760	527	223	1,510	1,306
Sundries	631	756	111	1,498	628
Depreciation of tangible assets	352	151	-	503	498
Bank charges	29	12	-	41	-
Independent examiner's fee	122	53	-	175	1,430
Accountancy	<u>797</u>	<u>343</u>	<u>-</u>	<u>1,140</u>	<u>-</u>
	<u>3,634</u>	<u>2,248</u>	<u>334</u>	<u>6,216</u>	<u>5,592</u>

8. INDEPENDENT EXAMINER FEES

	2025 £	2024 £
Independent examination fee		
Fees payable to the current year independent examiner	175	-
Fees payable to the prior year independent examiner	<u>-</u>	<u>1,430</u>
	<u>175</u>	<u>1,430</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,723	37,017	43,740
Charitable activities			
Antenatal education	22,864	-	22,864
Postnatal education	14,192	-	14,192
Other trading activities	<u>2,036</u>	<u>-</u>	<u>2,036</u>
Total	<u>45,815</u>	<u>37,017</u>	<u>82,832</u>

Becoming Families

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	2,818	-	2,818
Charitable activities			
Antenatal education	22,093	731	22,824
Postnatal education	<u>13,947</u>	<u>29,554</u>	<u>43,501</u>
Total	<u>38,858</u>	<u>30,285</u>	<u>69,143</u>
NET INCOME	6,957	6,732	13,689
Transfers between funds	<u>1,280</u>	<u>(1,280)</u>	<u>-</u>
Net movement in funds	8,237	5,452	13,689
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,707</u>	<u>27,839</u>	<u>30,546</u>
TOTAL FUNDS CARRIED FORWARD	<u>10,944</u>	<u>33,291</u>	<u>44,235</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st July 2024 and 30th June 2025	<u>1,508</u>
DEPRECIATION	
At 1st July 2024	498
Charge for year	<u>503</u>
At 30th June 2025	<u>1,001</u>
NET BOOK VALUE	
At 30th June 2025	<u>507</u>
At 30th June 2024	<u>1,010</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	52	50
Accrued income	<u>-</u>	<u>990</u>
	<u>52</u>	<u>1,040</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	1,727	1,260
Deferred income	<u>3,183</u>	<u>2,581</u>
	<u>4,910</u>	<u>3,841</u>

Deferred income relates to service fees received in advance of delivery of the related service. Deferred income at the end of the last financial year has been fully released to income within the current financial year.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds at the year end is as follows:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Tangible fixed assets	-	507	507
Debtors	-	52	52
Cash at bank	17,698	36,615	54,313
Creditors - due within one year	<u>(390)</u>	<u>(4,520)</u>	<u>(4,910)</u>
Total funds	<u>17,308</u>	<u>32,654</u>	<u>49,962</u>

Comparative analysis of net assets between funds at the year end is as follows:

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Tangible fixed assets	-	1,010	1,010
Debtors	990	50	1,040
Cash at bank	32,301	13,725	46,026
Creditors - due within one year	<u>-</u>	<u>(3,841)</u>	<u>(3,841)</u>
Total funds	<u>33,291</u>	<u>10,944</u>	<u>44,235</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

15. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	10,944	22,374	(1,087)	32,231
Pershore Round Table	-	423	-	423
	<u>10,944</u>	<u>22,797</u>	<u>(1,087)</u>	<u>32,654</u>
Restricted funds				
Comic Relief	1,666	(1,666)	-	-
Edward and Dorothy Cadbury Trust Fund	-	1,000	-	1,000
Edward Cadbury Charitable Trust Fund	-	3,000	-	3,000
Eveson Trust Fund	8,630	(8,630)	-	-
National Lottery - Extending Postnatal Mental Health Support for Mums	19,959	(19,959)	-	-
Stay Connected - Worcestershire County Council	1,460	10,919	-	12,379
The 29th May 1961 Charitable Trust	1,379	(2,401)	1,022	-
The Souter Charitable Trust	197	721	-	918
The Stockwell/Cliffe Charitable Trust	-	(65)	65	-
William A Cadbury Charitable Trust Fund	-	11	-	11
	<u>33,291</u>	<u>(17,070)</u>	<u>1,087</u>	<u>17,308</u>
TOTAL FUNDS	<u>44,235</u>	<u>5,727</u>	<u>-</u>	<u>49,962</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,766	(31,392)	22,374
Pershore Round Table	520	(97)	423
	<u>54,286</u>	<u>(31,489)</u>	<u>22,797</u>
Restricted funds			
Comic Relief	-	(1,666)	(1,666)
Edward and Dorothy Cadbury Trust Fund	1,000	-	1,000
Edward Cadbury Charitable Trust Fund	3,000	-	3,000
Eveson Trust Fund	-	(8,630)	(8,630)
National Lottery - Extending Postnatal Mental Health Support for Mums	-	(19,959)	(19,959)
Stay Connected - Worcestershire County Council	11,235	(316)	10,919
The 29th May 1961 Charitable Trust	3,000	(5,401)	(2,401)
The Souter Charitable Trust	2,000	(1,279)	721
The Stockwell/Cliffe Charitable Trust	1,000	(1,065)	(65)
William A Cadbury Charitable Trust Fund	1,000	(989)	11
	<u>22,235</u>	<u>(39,305)</u>	<u>(17,070)</u>
TOTAL FUNDS	<u>76,521</u>	<u>(70,794)</u>	<u>5,727</u>

Becoming Families

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	2,707	6,957	1,280	10,944
Restricted funds				
Comic Relief	9,898	(8,232)	-	1,666
Edgar E Lawley Foundation	731	(731)	-	-
Eveson Trust Fund	5,300	3,330	-	8,630
National Lottery - Extending Postnatal Mental Health Support for Mums	-	19,959	-	19,959
Stay Connected - Worcestershire County Council	-	1,460	-	1,460
The 29th May 1961 Charitable Trust	-	1,379	-	1,379
The Hospital Saturday Fund	2,000	(2,000)	-	-
The National Lottery Community Fund	6,910	(6,910)	-	-
The Rowlands Trust	-	1,280	(1,280)	-
The Souter Charitable Trust	<u>3,000</u>	<u>(2,803)</u>	<u>-</u>	<u>197</u>
	<u>27,839</u>	<u>6,732</u>	<u>(1,280)</u>	<u>33,291</u>
TOTAL FUNDS	<u>30,546</u>	<u>13,689</u>	<u>-</u>	<u>44,235</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,815	(38,858)	6,957
Restricted funds			
Comic Relief	-	(8,232)	(8,232)
Edgar E Lawley Foundation	-	(731)	(731)
Eveson Trust Fund	10,300	(6,970)	3,330
National Lottery - Extending Postnatal Mental Health Support for Mums	19,959	-	19,959
Stay Connected - Worcestershire County Council	2,478	(1,018)	1,460
The 29th May 1961 Charitable Trust	3,000	(1,621)	1,379
The Hospital Saturday Fund	-	(2,000)	(2,000)
The National Lottery Community Fund	-	(6,910)	(6,910)
The Rowlands Trust	1,280	-	1,280
The Souter Charitable Trust	<u>-</u>	<u>(2,803)</u>	<u>(2,803)</u>
	<u>37,017</u>	<u>(30,285)</u>	<u>6,732</u>
TOTAL FUNDS	<u>82,832</u>	<u>(69,143)</u>	<u>13,689</u>

UNRESTRICTED FUNDS

Pershore Round Table Fund

This relates to donations received that have been designated to funding Saturday stay and play sessions for fathers.

RESTRICTED FUNDS

Comic Relief

Relates to monies received from Comic Relief to fund postnatal support for struggling mums.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

15. MOVEMENT IN FUNDS - continued

Edgar E Lawley Foundation

Relates to monies received from Edgar E Lawley Foundation to fund antenatal support.

Edward and Dorothy Cadbury Trust Fund

Relates to monies received from The Edward and Dorothy Cadbury Trust to fund support groups for pregnant women.

Edward Cadbury Charitable Trust Fund

Relates to monies received from The Edward Cadbury Charitable Trust to fund support groups for new and expectant fathers.

Eveson Trust Fund

Relates to monies received from Eveson Trust Fund to fund wellbeing clinics.

National Lottery - Extending Postnatal Health Support for Mums

Relates to monies received from The National Lottery to fund extending postnatal mental health support for mums.

Stay Connected - Worcestershire County Council

Relates to monies received from Worcestershire County Council to fund various support groups including for new and expectant fathers and for lesbian mothers.

The 29th May 1961 Charitable Trust

Relates to monies received from The 29th May 1961 Charitable Trust to fund a pregnancy wellbeing support group.

The Hospital Saturday Fund

Relates to monies received from The Hospital Saturday Fund to fund postnatal support for struggling mums.

The National Lottery Community Fund

Relates to monies received from The National Lottery Community Fund to fund postnatal support.

The Rowlands Trust

Relates to monies received from The Rowlands Trust to fund the purchase of new laptops.

The Souter Charitable Trust

Relates to monies received from The Souter Charitable Trust to fund pregnancy wellbeing support and support groups for new and expectant fathers.

The Stockwell/Cliffe Charitable Trust

Relates to monies received from The Stockwell/Cliffe Charitable Trust to fund support groups for new and expectant dads.

William A Cadbury Charitable Trust

Relates to monies received from William A Cadbury Charitable Trust to fund support groups for pregnant women.

TRANSFERS BETWEEN FUNDS

During the year £1,087 was transferred to the general unrestricted fund representing the value of fixed assets purchased using restricted funds.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2025

16. RELATED PARTY DISCLOSURES

During the year the charity paid professional fees to key management personnel totalling £28,453 (2024 - £27,768) for services provided to the charity.

During the year, the charity had a related party relationship with The Richards Sandy Partnership Ltd which has a director in common with a charity trustee. During the year the charity made purchases of £1,140 from The Richards Sandy Partnership Ltd (2024 - not a related party). At the year end the charity owed The Richards Sandy Partnership Ltd £1,140 in respect of accrued expenses (2024 - not a related party).

Becoming Families

Detailed Statement of Financial Activities for the Year Ended 30th June 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	14,474	-	14,474	6,723
Grants	<u>5,000</u>	<u>22,235</u>	<u>27,235</u>	<u>37,017</u>
	19,474	22,235	41,709	43,740
Other trading activities				
Sale of second hand goods	2,694	-	2,694	2,036
Raffle and sale of Christmas decorations	1,233	-	1,233	-
Consultancy	<u>680</u>	<u>-</u>	<u>680</u>	<u>-</u>
	4,607	-	4,607	2,036
Charitable activities				
Antenatal education	14,609	-	14,609	17,132
Pregnancy yoga	4,941	-	4,941	4,377
Breastfeeding workshop	1,573	-	1,573	996
Home birth	160	-	160	359
Baby massage	4,431	-	4,431	10,056
Motherwise	1,908	-	1,908	3,526
Pelvic floor	440	-	440	610
Baby yoga	<u>2,143</u>	<u>-</u>	<u>2,143</u>	<u>-</u>
	<u>30,205</u>	<u>-</u>	<u>30,205</u>	<u>37,056</u>
Total incoming resources	54,286	22,235	76,521	82,832
EXPENDITURE				
Raising donations and legacies				
General fundraising costs	1,182	-	1,182	2,818
Charitable activities				
Teachers, midwives and other professional fees	19,105	30,620	49,725	48,451
Room hire	5,869	4,553	10,422	9,805
Refreshments, resources and other operational costs	<u>380</u>	<u>2,869</u>	<u>3,249</u>	<u>2,477</u>
	25,354	38,042	63,396	60,733
Support costs				
Management				
Volunteer training	1,038	-	1,038	1,435
Insurance	311	-	311	295
Website and advertising	843	667	1,510	1,306
Sundries	902	596	1,498	628
Depreciation of computer equipment	<u>503</u>	<u>-</u>	<u>503</u>	<u>498</u>
	3,597	1,263	4,860	4,162
Finance				
Bank charges	41	-	41	-

This page does not form part of the statutory financial statements

Becoming Families

**Detailed Statement of Financial Activities
for the Year Ended 30th June 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Finance				
Governance costs				
Independent examiner's fee	175	-	175	1,430
Accountancy	<u>1,140</u>	-	<u>1,140</u>	-
	<u>1,315</u>	-	<u>1,315</u>	<u>1,430</u>
Total resources expended	<u>31,489</u>	<u>39,305</u>	<u>70,794</u>	<u>69,143</u>
Net income	<u>22,797</u>	<u>(17,070)</u>	<u>5,727</u>	<u>13,689</u>

This page does not form part of the statutory financial statements

BECOMING FAMILIES

England & Wales - Charity number 1199531

Accounts

REGISTERED CHARITY NUMBER: 1199531

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2024
for
Becoming Families**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Becoming Families

Contents of the Financial Statements for the Year Ended 30th June 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16

Becoming Families
Report of the Trustees
for the Year Ended 30th June 2024

The trustees present their report with the financial statements of the charity for the year ended 30th June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are, for the public benefit, the promotion of good mental and physical health and the relief of those at risk of poor mental health through providing antenatal/postnatal/perinatal support/activities and education and mental health support, for expectant and/or new parents with infants/children up to 2 years of age residing in the west midlands by suitably qualified persons.

The main ways we promote and protect the mental health of families, is through:

- (1) Raising awareness of mental health and wellbeing
- (2) Providing courses
- (3) Providing support groups and one to one sessions with qualified practitioners and volunteers.

Main Activities

Below is a summary of the Charity's main activities in relation to those purposed for the public benefit.

Funded Services:

Drop-in groups

The Charity run two of these for mums with pre-mobile babies on a Monday afternoon and Friday morning. Attended by over 100 parents.

Postnatal Wellbeing Support Groups

Run twice a month, two groups - one for pre-mobile and one for older babies. Currently there are 17 women attending these.

The Charity received further funding from the National Lottery to run both the above services.

One to One Support

Funded by the Eveson Trust. The Charity supported around 50 women in the financial year 2023-2024.

Pregnancy Wellbeing Support Groups

Funded by two charities over the year, the Souter Charitable Trust and the 29th May 1961 Charity. The Becoming Families team intended to run two separate groups once a month, one for first pregnancies and one for subsequent, but were unable to get the group for subsequent pregnancies off the ground. It was thought this was due to the time it was being offered but changing the time didn't increase interest. Going forward, there will be one group for all pregnant women offered twice a month. Approx. 20 women attend the groups.

Dads' Support Group

This has been a great achievement this year, launching in June, following stakeholder consultation and volunteer training. This was funded by a County Council grant as part of their "Stay Connected" funding. The Becoming Families team have so far been unable to get the "wellbeing" group for dads off the ground, but the stay and play is building momentum.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's aims, objectives and activities in the year.

Becoming Families

Report of the Trustees for the Year Ended 30th June 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Becoming Families is Worcestershire's only local charity nurturing and supporting families from pregnancy through to a child's second birthday.

Becoming Families has been providing pregnancy and postnatal services for local families with emotional wellness at the centre of their needs driven services. In 2023, the main areas of achievement for Becoming Families were:

Paid for Services

1. Antenatal courses - 10 7-week evening courses, 2 weekend courses and provided bespoke 1:1 course for 7 couples. Total no. couples/families = 91
2. Breastfeeding Workshops - 9 workshops attended by 72 mothers/couples.
3. Baby massage and Baby yoga - 24 courses run, attended by 183 parents.
4. Homebirth Workshops - 3 run attended by 16 couples.
5. Pelvic Health Workshop - 3 run attended by 19 women.
6. Pregnancy Yoga - runs in 6 week blocks, 8 courses in total, 42 women attended
7. Motherwise - 8 courses run attended by 47 women.

In this year, approximately 300 families have accessed Becoming Families services. Becoming Families have provided this service in a relaxed, safe and nurturing environment to support parents on their parenting journeys and facilitate the development of peer support relationships. They also liaise with and where appropriate collaborate with other professionals to improve wellbeing (for example women's physiotherapy for pelvic floor health, birthing pool hire).

Becoming Families have directly impacted and made a difference to the beneficiaries' circumstances through:

The promotion of good mental and physical health and the relief of those at risk of poor mental health through providing antenatal/postnatal/perinatal support/activities and education and mental health support, for expectant and/or new parents with infants/children up to 2 years of age residing in the West Midlands.

In 2023-2024, Becoming Families have provided a range of educational and supportive services from pregnancy to two years to help families have the best possible start. It has provided evidence-based education to enable parents to make informed decisions about birth and parenting (including parents from vulnerable populations such as young mums, mums with previous mental health difficulties and traumatic birth, displaced families and those without means of accessing support through either statutory or private services). Becoming Families demonstrate a consistent approach to parent support underpinned by the evidence that new parents need to be nurtured in order to nurture their infants.

Becoming Families also demonstrate that they provide benefit to wider society through:

The promotion of strong parent-infant relationships for life-long mental health by facilitating confidence, self-trust and emotional wellbeing for the family during the most vulnerable times. The parents and children benefitting from Becoming Families interventions will in their turn positively impact future generations through their own parenting. The promotion of strong peer relations between families in communities directly benefits the broader community.

FINANCIAL REVIEW

Reserves policy

The trustees have not set a formal reserves policy. Trustees aim to build up reserves over the next few years to protect the charity against any large and unexpected expenditure or other event that may otherwise impact on the charity's ability to continue as a going concern. However as the charity has only recently registered as a charity and has since taken on several large restricted funded projects for the first time, and as a result the trustees wish to wait until these projects have concluded and the relating financial risks of running such projects can be assessed before setting a formal reserves policy.

At the year end the charity had unrestricted funds of £10,944 (2023: £2,707) which is equivalent to approximately 3.5 month's expenditure.

At the year end the charity has restricted funds totalling £33,291 (2023: £27,839).

FUTURE PLANS

Looking ahead, our plans for the future are:

- To continue and expand provision/training for our 'Dads group'.
- To diversify our reach by extending services to other geographical areas/demographics
- To develop a training and education arm in order to create more sustainable revenue in the future
- To secure a new venue in which to base ourselves
- To develop a fundraising team (volunteer led)

Becoming Families

Report of the Trustees for the Year Ended 30th June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, a CIO, is controlled by its governing document, a constitution.

Change in legal structure

Since 04 July 2022, the charity is a CIO, registered with the Charity Commission for England and Wales.

Recruitment and appointment of new trustees

The existing trustees have sole power to appoint new trustees. Trustees are selected based on personal recommendations with the criteria that they be skilled, experienced and dedicated individuals with a background in pregnancy and postnatal services.

Key management personnel

The trustees have delegated the day to day management of the charity to Helen Hunt and Jo Lederer, two of the individuals who run the courses provided by the charity.

The Charity adheres to the following policies:

- Child Safeguarding Policy and Procedures
- Code of Conduct for Volunteers
- Confidentiality Policy
- Complaints Policy and Procedure
- Equality, Diversity and Inclusion Policy
- Conflict of Interest Policy
- GDPR Policy
- Supervision Policy
- Safeguarding Vulnerable Adults Policy
- Privacy Policy
- Serious Incidents Policy
- Recruitment of Ex-Offenders Policy
- Volunteer Expenses Policy
- Trustee Code of Conduct
- Volunteer Policy
- Whistleblowing Policy

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199531

Principal address

27A Cornmeadow Green
Worcester
Worcestershire
WR3 7PN

Trustees

Professor M Nolan
Dr C A Dennis
Dr E Kearney

Independent Examiner

Melissa Godwin ACA ACCA
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bank

The Co-operative Bank PLC
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Becoming Families

**Report of the Trustees
for the Year Ended 30th June 2024**


REFERENCE AND ADMINISTRATIVE DETAILS

Key management

Helen Hunt

Joanna Lederer

Approved by order of the board of trustees on 6th December 2024 and signed on its behalf by:


.....
Dr E Kearney - Trustee

**Independent Examiner's Report to the Trustees of
Becoming Families**

Independent examiner's report to the trustees of Becoming Families

I report to the charity trustees on my examination of the accounts of Becoming Families (the Trust) for the year ended 30th June 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 10.12.24

Becoming Families

Statement of Financial Activities for the Year Ended 30th June 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,720	37,017	43,737	36,598
Charitable activities					
Antenatal education	4	22,864	-	22,864	22,969
Postnatal education		14,192	-	14,192	8,859
Other trading activities	3	2,036	-	2,036	746
Total		<u>45,812</u>	<u>37,017</u>	<u>82,829</u>	<u>69,172</u>
EXPENDITURE ON					
Raising funds		2,815	-	2,815	180
Charitable activities					
Antenatal education	5	22,093	731	22,824	22,235
Postnatal education		13,947	29,554	43,501	13,056
Total		<u>38,855</u>	<u>30,285</u>	<u>69,140</u>	<u>35,471</u>
NET INCOME					
Transfers between funds	13	6,957	6,732	13,689	33,701
		<u>1,280</u>	<u>(1,280)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,237	5,452	13,689	33,701
RECONCILIATION OF FUNDS					
Total funds brought forward		2,707	27,839	30,546	(3,155)
TOTAL FUNDS CARRIED FORWARD		<u><u>10,944</u></u>	<u><u>33,291</u></u>	<u><u>44,235</u></u>	<u><u>30,546</u></u>

The notes form part of these financial statements

Becoming Families

**Balance Sheet
30th June 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	1,010	-	1,010	-
CURRENT ASSETS					
Debtors	11	50	990	1,040	4,994
Cash at bank		13,725	32,301	46,026	32,342
		<u>13,775</u>	<u>33,291</u>	<u>47,066</u>	<u>37,336</u>
CREDITORS					
Amounts falling due within one year	12	(3,841)	-	(3,841)	(6,790)
NET CURRENT ASSETS		<u>9,934</u>	<u>33,291</u>	<u>43,225</u>	<u>30,546</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,944</u>	<u>33,291</u>	<u>44,235</u>	<u>30,546</u>
NET ASSETS		<u>10,944</u>	<u>33,291</u>	<u>44,235</u>	<u>30,546</u>
FUNDS	13				
Unrestricted funds				10,944	2,707
Restricted funds				33,291	27,839
TOTAL FUNDS				<u>44,235</u>	<u>30,546</u>

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


.....
D E Kearney - Trustee

Becoming Families

Notes to the Financial Statements for the Year Ended 30th June 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income relating to direct charitable services provided are recognised in line with when those services are delivered to the customer.

Income from fundraising activities is recognised when the relating goods and services are provided to the customer.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ALLOCATION AND APPORTIONMENT OF COSTS

Support costs, excluding those directly attributable to specific individual restricted funds, have been allocated against each different charitable activity on a pro rata basis in line with the level of non-grant income received from each different charitable activity.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BASIC FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

1. ACCOUNTING POLICIES - continued

BASIC FINANCIAL INSTRUMENTS

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried 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.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	6,720	2,827
Grants	37,017	33,771
	43,737	36,598
	43,737	36,598

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Comic Relief	-	9,898
Edgar E Lawley Foundation	-	1,500
Eveson Trust Fund	10,300	7,500
The Hospital Saturday Fund	-	2,000
The National Lottery Community Fund	19,959	9,873
The Rowlands Trust	1,280	-
The Souter Charitable Trust	-	3,000
The 29th May 1961 Charitable Trust	3,000	-
Worcestershire County Council	2,478	-
	37,017	33,771
	37,017	33,771

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of second hand goods	2,036	746
	2,036	746
	2,036	746

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	Antenatal education £	Postnatal education £	2024 Total activities £	2023 Total activities £
Antenatal education	17,132	-	17,132	17,982
Pregnancy yoga	4,377	-	4,377	3,134
Breastfeeding workshop	996	-	996	1,488
Home birth	359	-	359	365
Baby massage	-	10,056	10,056	5,740
Motherwise	-	3,526	3,526	2,583
Pelvic floor	-	610	610	536
	<u>22,864</u>	<u>14,192</u>	<u>37,056</u>	<u>31,828</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Antenatal education	19,720	3,104	22,824
Postnatal education	41,013	2,488	43,501
	<u>60,733</u>	<u>5,592</u>	<u>66,325</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Teachers, midwives and other professional fees	48,451	22,505
Room hire	9,805	7,542
Refreshments, resources and other operational costs	2,477	1,322
	<u>60,733</u>	<u>31,369</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Antenatal education	2,222	882	3,104
Postnatal education	1,940	548	2,488
	<u>4,162</u>	<u>1,430</u>	<u>5,592</u>

Support costs, included in the above, are as follows:

	Antenatal education £	Postnatal education £	2024 Total activities £	2023 Total activities £
Volunteer training	887	548	1,435	1,767
Insurance	182	113	295	223
Website and advertising	507	799	1,306	670
Sundries	148	480	628	412
Depreciation of tangible and heritage assets	498	-	498	-
Independent examiner's fee	882	548	1,430	850
	<u>3,104</u>	<u>2,488</u>	<u>5,592</u>	<u>3,922</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2024 nor for the year ended 30th June 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2024 nor for the year ended 30th June 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,827	33,771	36,598
Charitable activities			
Antenatal education	22,969	-	22,969
Postnatal education	8,859	-	8,859
Other trading activities	746	-	746
Total	35,401	33,771	69,172
EXPENDITURE ON			
Raising funds	180	-	180
Charitable activities			
Antenatal education	21,466	769	22,235
Postnatal education	7,893	5,163	13,056
Total	29,539	5,932	35,471
NET INCOME	5,862	27,839	33,701
RECONCILIATION OF FUNDS			
Total funds brought forward	(3,155)	-	(3,155)
TOTAL FUNDS CARRIED FORWARD	2,707	27,839	30,546

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	1,508
DEPRECIATION	
Charge for year	498
NET BOOK VALUE	
At 30th June 2024	1,010
At 30th June 2023	-

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	50	45
Accrued income	990	4,949
	<u>1,040</u>	<u>4,994</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	-	3,306
Accruals	1,260	850
Deferred income	2,581	2,634
	<u>3,841</u>	<u>6,790</u>

Deferred income relates to service fees received in advance of delivery of the related service. Deferred income at the end of the last financial year has been fully released to income within the current financial year.

13. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	Transfers between funds	At 30.6.24
	£	£	£	£
Unrestricted funds				
General fund	2,707	6,957	1,280	10,944
Restricted funds				
Comic Relief	9,898	(8,232)	-	1,666
Edgar E Lawley Foundation	731	(731)	-	-
Eveson Trust Fund	5,300	3,330	-	8,630
National Lottery - Extending Postnatal Mental Health Support for Mums	-	19,959	-	19,959
Stay Connected - Worcestershire County Council	-	1,460	-	1,460
The Hospital Saturday Fund	2,000	(2,000)	-	-
The National Lottery Community Fund	6,910	(6,910)	-	-
The Rowlands Trust	-	1,280	(1,280)	-
The Souter Charitable Trust	3,000	(2,803)	-	197
The 29th May 1961 Charitable Trust	-	1,379	-	1,379
	<u>27,839</u>	<u>6,732</u>	<u>(1,280)</u>	<u>33,291</u>
TOTAL FUNDS	<u>30,546</u>	<u>13,689</u>	<u>-</u>	<u>44,235</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,812	(38,855)	6,957
Restricted funds			
Comic Relief	-	(8,232)	(8,232)
Edgar E Lawley Foundation	-	(731)	(731)
Eveson Trust Fund	10,300	(6,970)	3,330
National Lottery - Extending Postnatal Mental Health Support for Mums	19,959	-	19,959
Stay Connected - Worcestershire County Council	2,478	(1,018)	1,460
The Hospital Saturday Fund	-	(2,000)	(2,000)
The National Lottery Community Fund	-	(6,910)	(6,910)
The Rowlands Trust	1,280	-	1,280
The Souter Charitable Trust	-	(2,803)	(2,803)
The 29th May 1961 Charitable Trust	3,000	(1,621)	1,379
	<u>37,017</u>	<u>(30,285)</u>	<u>6,732</u>
TOTAL FUNDS	<u>82,829</u>	<u>(69,140)</u>	<u>13,689</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	(3,155)	5,862	2,707
Restricted funds			
Comic Relief	-	9,898	9,898
Edgar E Lawley Foundation	-	731	731
Eveson Trust Fund	-	5,300	5,300
The Hospital Saturday Fund	-	2,000	2,000
The National Lottery Community Fund	-	6,910	6,910
The Souter Charitable Trust	-	3,000	3,000
	<u>-</u>	<u>27,839</u>	<u>27,839</u>
TOTAL FUNDS	<u>(3,155)</u>	<u>33,701</u>	<u>30,546</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,401	(29,539)	5,862
Restricted funds			
Comic Relief	9,898	-	9,898
Edgar E Lawley Foundation	1,500	(769)	731
Eveson Trust Fund	7,499	(2,199)	5,300
The Hospital Saturday Fund	2,000	-	2,000
The National Lottery Community Fund	9,874	(2,964)	6,910
The Souter Charitable Trust	3,000	-	3,000
	33,771	(5,932)	27,839
TOTAL FUNDS	69,172	(35,471)	33,701

Comic Relief

Relates to monies received from Comic Relief to fund postnatal support for struggling mums.

Edgar E Lawley Foundation

Relates to monies received from Edgar E Lawley Foundation to fund antenatal support.

Eveson Trust Fund

Relates to monies received from Eveson Trust Fund to fund wellbeing clinics.

National Lottery

Relates to monies received from The National Lottery to fund extending postnatal mental health support for mums.

Stay Connected - Worcestershire County Council

Relates to monies received from Worcestershire County Council to fund a support group for dads.

The Hospital Saturday Fund

Relates to monies received from The Hospital Saturday Fund to fund postnatal support for struggling mums.

The National Lottery Community Fund

Relates to monies received from The National Lottery Community Fund to fund postnatal support.

The Souter Charitable Trust

Relates to monies received from The Souter Charitable Trust to fund pregnancy wellbeing support.

The 29th May 1961 Charitable Trust

Relates to monies received from The 29th May 1961 Charitable Trust to fund a pregnancy wellbeing support group.

The Rowlands Trust

Relates to monies received from The Rowlands Trust to fund the purchase of new laptops.

TRANSFERS BETWEEN FUNDS

During the year £1,280 was transferred to the general unrestricted fund representing the value of fixed assets purchased using restricted funds.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2024

14. RELATED PARTY DISCLOSURES

During the year the charity paid professional fees to key management personnel totalling £27,768 (2023 - £16,680) for services provided to the charity.

At the year end the charity owed key management personnel £nil (2023 - £3,306).

Becoming Families

Detailed Statement of Financial Activities for the Year Ended 30th June 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	6,720	-	6,720	2,827
Grants	-	37,017	37,017	33,771
	<u>6,720</u>	<u>37,017</u>	<u>43,737</u>	<u>36,598</u>
Other trading activities				
Sale of second hand goods	2,036	-	2,036	746
Charitable activities				
Antenatal education	17,132	-	17,132	17,982
Pregnancy yoga	4,377	-	4,377	3,134
Breastfeeding workshop	996	-	996	1,488
Home birth	359	-	359	365
Baby massage	10,056	-	10,056	5,740
Motherwise	3,526	-	3,526	2,583
Pelvic floor	610	-	610	536
	<u>37,056</u>	<u>-</u>	<u>37,056</u>	<u>31,828</u>
Total incoming resources	45,812	37,017	82,829	69,172
EXPENDITURE				
Raising donations and legacies				
General fundraising costs	2,815	-	2,815	180
Charitable activities				
Teachers, midwives and other professional fees	24,228	24,223	48,451	22,505
Room hire	5,887	3,918	9,805	7,542
Refreshments, resources and other operational costs	1,209	1,268	2,477	1,322
	<u>31,324</u>	<u>29,409</u>	<u>60,733</u>	<u>31,369</u>
Support costs				
Management				
Volunteer training	1,435	-	1,435	1,767
Insurance	295	-	295	223
Website and advertising	819	487	1,306	670
Sundries	239	389	628	412
Computer equipment	498	-	498	-
	<u>3,286</u>	<u>876</u>	<u>4,162</u>	<u>3,072</u>
Governance costs				
Independent examiner's fee	1,430	-	1,430	850
	<u>1,430</u>	<u>-</u>	<u>1,430</u>	<u>850</u>
Total resources expended	38,855	30,285	69,140	35,471
Net income	<u>6,957</u>	<u>6,732</u>	<u>13,689</u>	<u>33,701</u>

This page does not form part of the statutory financial statements

BECOMING FAMILIES

England & Wales - Charity number 1199531

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2023
for
Becoming Families**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Becoming Families

Contents of the Financial Statements for the Year Ended 30th June 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Becoming Families
Report of the Trustees
for the Year Ended 30th June 2023

The trustees present their report with the financial statements of the charity for the year ended 30th June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are, for the public benefit, the promotion of good mental and physical health and the relief of those at risk of poor mental health through providing antenatal/postnatal/perinatal support/activities and education and mental health support, for expectant and/or new parents with infants/children up to 2 years of age residing in the west midlands by suitably qualified persons.

What Becoming Families Does

Becoming Families' mission is to provide a range of educational and support services from pregnancy to 2 years (the critical 1001 days), to help families have the best possible start.

Our core values:

- **Education**
We believe that providing quality, current, evidence-based education enables parents to make informed choices about birth and parenting.
- **Support**
We provide a relaxed, safe and nurturing environment to support parents in their journeys, and facilitate the development of peer support relationships. We also collaborate with other professionals to improve wellbeing.
- **Respect**
We believe that informed adults make choices that are right for themselves and their families.
- **Nurture**
We believe that new parents need to be nurtured in order to nurture their infants.

Becoming Families aims to promote strong parent-infant relationships for life-long infant, child and family mental health by facilitating understanding, confidence, self-trust and emotional wellbeing.

The team at Becoming Families have over 50 years of antenatal teaching experience between them.

They have been well established in Worcestershire for ten years. Four years as a Community Interest Company, now as a newly formed charity.

Primarily, in their Becoming Families roles the practitioners are all highly qualified in the field of adult education. Each antenatal teacher has studied at university (DipHEs), ensuring that they bring unrivalled class facilitation.

Secondary to this, they all work/worked in the healthcare arena. Midwives, physio, nurse, breastfeeding support worker and specialist perinatal family support practitioner. They understand the health system, how it works, its flaws and its triumphs!

All teaching is evidence based.

The charity's services are needs driven. It does not create services to sell, but creates services to support its service users.

Some of the charity's facilitators/teachers work across multiple services, enabling service users to have some continuity. A familiar face and somebody they feel like they already know.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's aims, objectives and activities in the year.

Becoming Families

Report of the Trustees for the Year Ended 30th June 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Becoming Families is Worcestershire's only local charity nurturing and supporting families from pregnancy through to 2.

We have been providing exceptional pregnancy and postnatal services for local families since 2012. We put emotional wellness right in the very centre of our needs driven services.

Our services are underpinned by providing:

- Education
- Support
- Wellbeing

All of our services are evidence based, facilitated by highly trained and experienced antenatal teachers (DipHE), midwives, breastfeeding professionals, physios and specialist family support workers, with many years' experience working with, listening to and supporting new parents.

This guarantees you a holistic approach to our work and high quality class facilitation. Supporting you throughout the critical 1,001 days.

We collaborate with statutory agencies and other service providers who align with our own ethos.

In this year, around 300 families have accessed our services.

LOOKING TO NEXT YEAR

We will continue to secure and search for funding to continue to provide the emotional wellbeing support services launched this last year. Due to capacity, we are unable to commit to extra services apart from a "Dads' Wellbeing Support Group" which once up and running, we intend will be led by volunteers.

We are also seeking funding for a counsellor to work with us for one day a week as an addition to our services.

We also aim to have some admin support, to help take the strain from Jo and Helen who currently do this in their spare time in often a voluntary capacity.

FINANCIAL REVIEW

Reserves policy

The trustees have not set a formal reserves policy. Trustees aim to build up reserves over the next few years to protect the charity against any large and unexpected expenditure or other event that may otherwise impact on the charity's ability to continue as a going concern. However as the charity has only recently registered as a charity and has since taken on several large restricted funded projects for the first time, and as a result the trustees wish to wait until these projects have concluded and the relating financial risks of running such projects can be assessed before setting a formal reserves policy.

At the year end the charity had unrestricted funds of £2,707 (2022 - deficit of £3,155) which is equivalent to approximately 1 month's expenditure.

At the year end the charity has restricted funds totalling £27,839 (2022 - £nil).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, a CIO, is controlled by its governing document, a constitution.

Change in legal structure

On 4 July 2022 Becoming Families Worcestershire CIC, a CIC registered with Companies House, converted into Becoming Families, a CIO registered with Charity Commission for England and Wales.

Recruitment and appointment of new trustees

The existing trustees have sole power to appoint new trustees. Trustees are selected based on personal recommendations, with the criteria that they be skilled, experienced and dedicated individuals with a background in pregnancy and postnatal services.

New trustees receive an informal induction when first appointed on trustee responsibility and the affairs of the charity as deemed necessary from the existing trustees.

Becoming Families

Report of the Trustees for the Year Ended 30th June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management personnel

The trustees have delegated the day to day management of the charity to Helen Hunt and Jo Lederer, two of the individuals who run the courses provided by the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199531

Principal address

27A Cornmeadow Green
Worcester
Worcestershire
WR3 7PN

Trustees

Following the charity converting to a CIO on 4 July 2022 the trustees were as follows:

Prof Mary Nolan	Chair	appointed 4 July 2022
Dr Christina Dennis		appointed 25 October 2022
Dr Elise Kearney		appointed 4 July 2022

Prior to conversion as a CIO on 4 July 2022 the directors of the CIC were as follows:

Helen Hunt	resigned 4 July 2022
Joanna Lederer	resigned 4 July 2022

Independent Examiner

Melissa Godwin ACA ACCA
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bank

The Co-operative Bank PLC
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Key management

Helen Hunt
Joanna Lederer

Approved by order of the board of trustees on 31st October 2023 and signed on its behalf by:

Dr E Kearney - Trustee



**Independent Examiner's Report to the Trustees of
Becoming Families**

Independent examiner's report to the trustees of Becoming Families

I report to the charity trustees on my examination of the accounts of Becoming Families (the Trust) for the year ended 30th June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

31st October 2023

Becoming Families

Statement of Financial Activities for the Year Ended 30th June 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,827	33,771	36,598	2,000
Charitable activities					
Antenatal education	4	22,969	-	22,969	24,881
Postnatal education		8,859	-	8,859	9,341
Other trading activities	3	746	-	746	-
Total		<u>35,401</u>	<u>33,771</u>	<u>69,172</u>	<u>36,222</u>
EXPENDITURE ON					
Raising funds		180	-	180	-
Charitable activities					
Antenatal education	5	21,466	769	22,235	28,311
Postnatal education		7,893	5,163	13,056	10,628
Total		<u>29,539</u>	<u>5,932</u>	<u>35,471</u>	<u>38,939</u>
NET INCOME/(EXPENDITURE)		5,862	27,839	33,701	(2,717)
RECONCILIATION OF FUNDS					
Total funds brought forward		(3,155)	-	(3,155)	(438)
TOTAL FUNDS CARRIED FORWARD		<u><u>2,707</u></u>	<u><u>27,839</u></u>	<u><u>30,546</u></u>	<u><u>(3,155)</u></u>

The notes form part of these financial statements

Becoming Families

**Balance Sheet
30th June 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	10	45	4,949	4,994	-
Cash at bank		<u>9,452</u>	<u>22,890</u>	<u>32,342</u>	4,251
		9,497	27,839	37,336	4,251
CREDITORS					
Amounts falling due within one year	11	<u>(6,790)</u>	-	<u>(6,790)</u>	(7,406)
NET CURRENT ASSETS/(LIABILITIES)		<u>2,707</u>	<u>27,839</u>	<u>30,546</u>	<u>(3,155)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,707	27,839	30,546	(3,155)
NET ASSETS/(LIABILITIES)		<u>2,707</u>	<u>27,839</u>	<u>30,546</u>	<u>(3,155)</u>
FUNDS					
Unrestricted funds	12			2,707	(3,155)
Restricted funds				<u>27,839</u>	-
TOTAL FUNDS				<u>30,546</u>	<u>(3,155)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st October 2023 and were signed on its behalf by:

Dr E Kearney - Trustee



Becoming Families

Notes to the Financial Statements for the Year Ended 30th June 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

MERGER ACCOUNTING

During the year the charity changed its legal form. However its purpose and beneficiaries remained unchanged. This reconstruction has been accounted for using the merger accounting method.

Merger accounting involves aggregating the assets, liabilities and funds of the constituent legal entities and presenting them as though they had always been part of the same reporting charity. Although the merger took place part way through the year, the accounts are drawn up to include the results of the both constituent legal entities for the whole of the reporting period in which the merger occurred.

Comparative amounts have been presented on the same basis to show the aggregated results for the constituent legal entities for the previous reporting period.

The carrying amount of assets and liabilities of the constituent legal entities have not been restated, as no adjustments needed to be made to ensure uniformity of accounting policies.

The unrestricted funds of the constituent legal entities to the merger have been aggregated. There were no restricted funds held by the constituent legal entities prior to the reconstruction.

INCOME

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income relating to direct charitable services provided are recognised in line with when those services are delivered to the customer.

Income from fundraising activities is recognised when the relating goods and services are provided to the customer.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ALLOCATION AND APPORTIONMENT OF COSTS

Support costs, excluding those directly attributable to specific individual restricted funds, have been allocated against each different charitable activity on a pro rata basis in line with the level of non-grant income received from each different charitable activity.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2023

1. ACCOUNTING POLICIES - continued

BASIC FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried 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.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,827	2,000
Grants	33,771	-
	<u>36,598</u>	<u>2,000</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Comic Relief	9,898	-
Edgar E Lawley Foundation	1,500	-
Eveson Trust Fund	7,500	-
The Hospital Saturday Fund	2,000	-
The National Lottery Community Fund	9,873	-
The Souter Charitable Trust	3,000	-
	<u>33,771</u>	<u>-</u>

Becoming Families

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

3. OTHER TRADING ACTIVITIES			2023	2022
			£	£
Sale of second hand goods			<u>746</u>	<u>-</u>
4. INCOME FROM CHARITABLE ACTIVITIES			2023	2022
	Antenatal education	Postnatal education	Total activities	Total activities
	£	£	£	£
Antenatal education	17,982	-	17,982	19,662
Pregnancy yoga	3,134	-	3,134	3,279
Breastfeeding workshop	1,488	-	1,488	1,558
Home birth	365	-	365	382
Baby massage	-	5,740	5,740	6,077
Motherwise	-	2,583	2,583	2,702
Pelvic floor	-	536	536	562
	<u>22,969</u>	<u>8,859</u>	<u>31,828</u>	<u>34,222</u>
5. CHARITABLE ACTIVITIES COSTS				
		Direct Costs (see note 6)	Support costs (see note 7)	Totals
		£	£	£
Antenatal education		19,308	2,927	22,235
Postnatal education		12,061	995	13,056
		<u>31,369</u>	<u>3,922</u>	<u>35,291</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES			2023	2022
			£	£
Teachers, midwives and other professional fees			22,505	25,225
Room hire			7,542	5,402
Refreshments, resources and other operational costs			1,322	3,887
			<u>31,369</u>	<u>34,514</u>
7. SUPPORT COSTS				
		Management	Governance costs	Totals
		£	£	£
Antenatal education		2,309	618	2,927
Postnatal education		763	232	995
		<u>3,072</u>	<u>850</u>	<u>3,922</u>

Becoming Families

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Antenatal education £	Postnatal education £	2023 Total activities £	2022 Total activities £
Volunteer training	1,285	482	1,767	2,086
Insurance	163	60	223	156
Website and advertising	487	183	670	396
Sundries	374	38	412	1,187
Independent examiner's fee	618	232	850	-
Accountancy	-	-	-	600
	<u>2,927</u>	<u>995</u>	<u>3,922</u>	<u>4,425</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2023 nor for the year ended 30th June 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,000	-	2,000
Charitable activities			
Antenatal education	24,881	-	24,881
Postnatal education	9,341	-	9,341
Total	<u>36,222</u>	<u>-</u>	<u>36,222</u>
EXPENDITURE ON			
Charitable activities			
Antenatal education	28,311	-	28,311
Postnatal education	10,628	-	10,628
Total	<u>38,939</u>	<u>-</u>	<u>38,939</u>
NET INCOME/(EXPENDITURE)	(2,717)	-	(2,717)
RECONCILIATION OF FUNDS			
Total funds brought forward	(438)	-	(438)
TOTAL FUNDS CARRIED FORWARD	<u>(3,155)</u>	<u>-</u>	<u>(3,155)</u>

Becoming Families

Notes to the Financial Statements - continued
for the Year Ended 30th June 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	45	-
Accrued income	4,949	-
	<u>4,994</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	3,306	3,306
Accruals	850	600
Deferred income	2,634	3,500
	<u>6,790</u>	<u>7,406</u>

Deferred income relates to service fees received in advance of delivery of the related service. Deferred income at the end of the last financial year has been fully released to income within the current financial year.

12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	(3,155)	5,862	2,707
Restricted funds			
Comic Relief	-	9,898	9,898
Edgar E Lawley Foundation	-	731	731
Eveson Trust Fund	-	5,300	5,300
The Hospital Saturday Fund	-	2,000	2,000
The National Lottery Community Fund	-	6,910	6,910
The Souter Charitable Trust	-	3,000	3,000
	-	27,839	27,839
TOTAL FUNDS	<u>(3,155)</u>	<u>33,701</u>	<u>30,546</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,401	(29,539)	5,862
Restricted funds			
Comic Relief	9,898	-	9,898
Edgar E Lawley Foundation	1,500	(769)	731
Eveson Trust Fund	7,499	(2,199)	5,300
The Hospital Saturday Fund	2,000	-	2,000
The National Lottery Community Fund	9,874	(2,964)	6,910
The Souter Charitable Trust	3,000	-	3,000
	33,771	(5,932)	27,839
TOTAL FUNDS	<u>69,172</u>	<u>(35,471)</u>	<u>33,701</u>

Becoming Families

Notes to the Financial Statements - continued for the Year Ended 30th June 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	(438)	(2,717)	(3,155)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	(438)	(2,717)	(3,155)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,222	(38,939)	(2,717)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	36,222	(38,939)	(2,717)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comic Relief

Relates to monies received from Comic Relief to fund postnatal support for struggling mums.

Edgar E Lawley Foundation

Relates to monies received from Edgar E Lawley Foundation to fund antenatal support.

Eveson Trust Fund

Relates to monies received from Eveson Trust Fund to fund wellbeing clinics.

The Hospital Saturday Fund

Relates to monies received from The Hospital Saturday Fund to fund postnatal support for struggling mums.

The National Lottery Community Fund

Relates to monies received from The National Lottery Community Fund to fund postnatal support.

The Souter Charitable Trust

Relates to monies received from The Souter Charitable Trust to fund pregnancy wellbeing support.

13. RELATED PARTY DISCLOSURES

During the year the charity paid professional fees to key management personnel totalling £16,680 (2022 - £16,500).

At the year end the charity owed key management personnel £3,306 (2022 - £3,306).

14. MERGER ACCOUNTING

On 4 July 2022 Becoming Families Worcestershire CIC, a CIC registered with Companies House, converted into Becoming Families, a CIO registered with Charity Commission for England and Wales.

The net liabilities of Becoming Families Worcestershire CIC immediately prior to the conversion was £3,155, attributed sole to unrestricted funds.

All trading activities during the current financial period are attributed solely to the post conversion period.

Becoming Families

Detailed Statement of Financial Activities for the Year Ended 30th June 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,827	-	2,827	2,000
Grants	-	33,771	33,771	-
	<u>2,827</u>	<u>33,771</u>	<u>36,598</u>	<u>2,000</u>
Other trading activities				
Sale of second hand goods	746	-	746	-
Charitable activities				
Antenatal education	17,982	-	17,982	19,662
Pregnancy yoga	3,134	-	3,134	3,279
Breastfeeding workshop	1,488	-	1,488	1,558
Home birth	365	-	365	382
Baby massage	5,740	-	5,740	6,077
Motherwise	2,583	-	2,583	2,702
Pelvic floor	536	-	536	562
	<u>31,828</u>	<u>-</u>	<u>31,828</u>	<u>34,222</u>
Total incoming resources	35,401	33,771	69,172	36,222
EXPENDITURE				
Raising donations and legacies				
General fundraising costs	180	-	180	-
Charitable activities				
Teachers, midwives and other professional fees	18,845	3,660	22,505	25,225
Room hire	5,592	1,950	7,542	5,402
Refreshments, resources and other operational costs	1,000	322	1,322	3,887
	<u>25,437</u>	<u>5,932</u>	<u>31,369</u>	<u>34,514</u>
Support costs				
Management				
Volunteer training	1,767	-	1,767	2,086
Insurance	223	-	223	156
Website and advertising	670	-	670	396
Sundries	412	-	412	1,187
	<u>3,072</u>	<u>-</u>	<u>3,072</u>	<u>3,825</u>
Governance costs				
Independent examiner's fee	850	-	850	-
Accountancy	-	-	-	600
	<u>850</u>	<u>-</u>	<u>850</u>	<u>600</u>
Total resources expended	29,539	5,932	35,471	38,939
Net (expenditure)/income	<u>5,862</u>	<u>27,839</u>	<u>33,701</u>	<u>(2,717)</u>

This page does not form part of the statutory financial statements