

COMPANY REGISTRATION NUMBER: 5323430
CHARITY REGISTRATION NUMBER: 1139557

Families Forward
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019

WYATT & CO
Chartered accountant
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2019

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	8
Statement of Financial Activities (Including Income and Expenditure Account)	10
Statement of Financial Position	11
Notes to the Financial Statements	13
 The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	22
Notes to the Detailed Statement of Financial Activities	23

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)	
L Phillips	
N Swales	Resigned November 2018
R Roberts (Chair)	
M Wood (Director)	
B Butt	
A Murphy	
R Roberts (Director)	
S Ahmed	Appointed November 2018

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

Structure, Governance and Management

Organisational structure

Families Forward is a Limited Company and was constituted on 5 January 2005. The organisation is managed by the Trustee Board with currently eight members, three of whom are Directors of the company. The Trustees include a family law solicitor, two local authority children's legal services solicitors, a teacher, a Community Partnership Manager for a housing trust, a police officer, a social worker, and a school ICT officer.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day to day operation of the organisation and reports directly to the Trustee Board every two months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues, information security and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair and Treasurer and approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

Recruitment appointment and training of trustees

As part of our work involves the training of social workers we are able to offer in- house training around operational issues and we make Board members aware of the course and seminars run by the local Leeds Voluntary Action who have a programme of training courses for voluntary sector trustees and management board members. We have induction programmes held several times a year for groups of social work students and Board members are able to attend all or some of those sessions. Aspects covered are:

- the ethics of the organisation
- working with diversity
- delivering services to vulnerable service users
- familiarity with the organisation's policy and procedures, including Health and Safety and information management
- safeguarding children

The organisation continues to ensure that it works within its means whilst offering a professional service to clients and funders.

Risk management

It has been our practice in past years for the Manager to report annually on any issues where risk has been either identified or occurred. Following the contraction of funding streams at the end of the 12-13 financial year, the organisation has continued to operate in a reduced capacity, ensuring that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

Objectives and Activities

Objectives

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas
- b. The provision and maintenance of supervised contact facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment

The main objective of Families Forward is to work with families that have broken down and where the parents have separated or divorced but where there is a major conflict around the parent not living at home having contact with their children. These situations are characterised by the bitterness and animosity between parents which results in them losing sight of the sometimes devastating impact that has on the children. There is a great deal of research on how such situations adversely impact on children's ability to develop into confident and achieving adults.

Activities

As there are often allegations of risk to children, physically, emotionally or both and there may have been a period where a parent has lost touch with their child, supervised contact is needed to better assess the risk. A major part of the work is with the warring parents and in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by removing the risk to anyone by carefully supervising contact between children and parents. We overcome barriers to progressing contact by working with parents to deal with the feelings of hurt and anger and focus on the children who simply want their parents to not fight.

As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work-based learning requirements before qualifying as a social worker. In offering placements, we receive fees and this in turn allows the organisation to keep their fees to a minimum. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

Objectives and Activities *(continued)*

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Our work providing a safe environment for supervised contact between parents and children benefits the individual families and especially the children involved. In the long term it is anticipated that this should also have a positive influence on the children's ability to develop into confident and achieving adult members of society. In the short term the opportunity for positive communication between all parties should also reduce the need for further court time and costs to be incurred. As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work based learning requirements before qualifying as a social worker. In offering placements we receive fees and we can work with more families at no cost. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

Achievements and Performance

We continue to be the largest provider of supervised Private Law contact in the West Yorkshire region. Demand for our services continues to be high and outstrips our ability to meet it. During this financial year, Families Forward have continued to meet its target of initial meetings being offered to parties within two weeks of the referral being received. Despite the increase in fees and referral fee at the start of the 16-17 financial year, and again in December 2017, Families Forward have not noticed any reduction in referral rate, from which we conclude that we continue to provide a valuable and necessary service to families.

A major part of our work involves offering work-based training placements to social work students. Over the year we offered placements to students from Leeds Beckett University, the Universities of York and Hull. We have also, for the first time for a number of years, hosted students from the University of Bradford and Bradford College. Our role is to assess students' competency and fitness for social work practice.

The social work students complete confidential evaluations at the end of placements and we have again had consistently high scores in satisfaction. Our reports on their suitability for practice are monitored by the University and have consistently been of a high standard.

In terms of the supervised contact it has been difficult to obtain consistent information as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they make their own arrangements and do not need to use the Centres, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs and where Courts decided to curtail contact.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. At events held for the Judiciary and Solicitors in the region we received a great deal of praise for our work and recognition of how we have worked with parents to remove barriers to contact and how this is with some of the most complex and challenging parents. Similarly, CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the high referral rate for Commissioned Contact, funded by CAFCASS and taking referrals from Family Court Advisors.

The availability of Supervised Contact Centres is very limited due to the lack of any centralised or local funding. Unlike other centres we have strenuously worked to keep the cost of contact to parents as low as possible. Other centres run on a strictly commercial basis with corresponding high fees. The result is there being only 60 to 70 such centres serving the whole country and with whole regions not having that service. We continue to be a prized service and both parents and Judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of contact and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parent continue their conflictual relationship. This is where we add significant added value.

The social work placements are also an added value factor. The students, in effect, allow us to offer the service to a larger number of families. There is also added value in that we train students to a high standard of skill.

Financial Review

During the 18/19 financial year, our principle funding sources were:

- Our contract with CAFCASS to provide contact sessions
- Fees from parents for providing contact
- Fees for undertaking student placements

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs in reserve to cover any unexpected eventualities or loss of funding so that we can meet legal requirements. During the 18/19 financial year, the following factors occurred, each in turn having a beneficial effect on the organisation's finances:

- Families Forward hosted an increased number of student placements, resulting in a higher level income for this area of our work than had been experienced in previous years.
- We received an increased number of referrals for Commissioned Contact through CAFCASS, again resulting in increased income levels.
- Families Forward successfully negotiated a reduction in the space occupied in Oaktree House, reducing overheads in terms of rent, service charge, and associated building maintenance costs.

Despite higher staff costs to meet the additional workload, Families Forward ended the year with an increased amount carried over. During the 19/20 financial year, the Board will address the issue of ensuring that the reserve policy is achieved, subject to maintaining income levels during the year.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2019

Plans for Future Periods

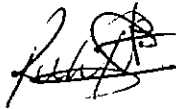
Families Forward will continue to ensure that our expenditure falls within a conservative budget and we will not be speculative in taking on staff members in anticipation of work being brought in. We will continue to offer a professional and effective service to contact parties.

New initiatives will be explored, and Families Forward staff will concentrate on funding new lines of work and new funders, in addition to our contracted work with CAFCASS.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 July 2019 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'R Sorton', with a stylized flourish at the end.

R Sorton
Charity Secretary

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2019

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2019.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward *(continued)*

Year Ended 31 March 2019

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.



Nigel Wyatt BSC FCA
Independent Examiner

Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year Ended 31 March 2019

		2019	2018
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	151,206	153,101
Total income		<u>151,206</u>	<u>153,101</u>
Expenditure			
Expenditure on charitable activities	6,7	135,147	157,370
Total expenditure		<u>135,147</u>	<u>157,370</u>
Net income/(expenditure) and net movement in funds		<u>16,059</u>	<u>(4,269)</u>
Reconciliation of funds			
Total funds brought forward		1,506	5,775
Total funds carried forward		<u>17,565</u>	<u>1,506</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £
Fixed Assets				
Tangible fixed assets	13		151	139
Current Assets				
Debtors	14	22,443		16,015
Cash at bank and in hand		<u>1,152</u>		<u>214</u>
		23,595		16,229
Creditors: amounts falling due within one year	15	<u>6,181</u>		<u>14,862</u>
Net Current Assets			<u>17,414</u>	<u>1,367</u>
Total Assets Less Current Liabilities			<u>17,565</u>	<u>1,506</u>
Net Assets			<u>17,565</u>	<u>1,506</u>
Funds of the Charity				
Unrestricted funds			<u>17,565</u>	<u>1,506</u>
Total charity funds	17		<u>17,565</u>	<u>1,506</u>

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position

continues on the following page.

The notes on pages 13 to 20 form part of these financial statements.

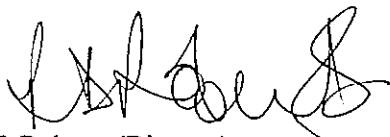
Families Forward

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2019

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R Roberts', written over a horizontal line.

R Roberts (Director)
Director

The notes on pages 13 to 20 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2019

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

3. Accounting Policies *(continued)*

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 25% reducing balance
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Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	5	5	10	10
Grants				
Grants receivable	79,670	79,670	48,528	48,528
Other Donations and Legacies				
Supervised contact fees	60,201	60,201	64,303	64,303
Student placements	11,330	11,330	10,360	10,360
PIP Fees	—	—	29,900	29,900
	<u>151,206</u>	<u>151,206</u>	<u>153,101</u>	<u>153,101</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Child and family support services	129,360	129,360	152,803	152,803
Support costs	5,787	5,787	4,567	4,567
	<u>135,147</u>	<u>135,147</u>	<u>157,370</u>	<u>157,370</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Child and family support services	129,360	5,787	135,147	157,370

8. Analysis of Support Costs

	Child and family support services £	Total 2019 £	Total 2018 £
Governance costs	1,827	1,827	607
Accountancy	3,960	3,960	3,960
	<u>5,787</u>	<u>5,787</u>	<u>4,567</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

9. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>35</u>	<u>47</u>

10. Independent Examination Fees

	2019	2018
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	900
Other financial services	<u>3,060</u>	<u>3,060</u>
	<u>3,960</u>	<u>3,960</u>

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	83,487	95,236
Social security costs	2,444	5,788
Employer contributions to pension plans	<u>7,656</u>	<u>4,558</u>
	<u>93,587</u>	<u>105,582</u>

The average head count of employees during the year was 8 (2018: 8).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £29,443 (2018:£25,000).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2018 and 31 March 2019	<u>1,419</u>	<u>1,419</u>
Depreciation		
At 1 April 2018	1,233	1,233
Charge for the year	<u>35</u>	<u>35</u>
At 31 March 2019	<u>1,268</u>	<u>1,268</u>
Carrying amount		
At 31 March 2019	<u>151</u>	<u>151</u>
At 31 March 2018	<u>186</u>	<u>186</u>

14. Debtors

	2019 £	2018 £
Trade debtors	18,386	10,727
Prepayments and accrued income	<u>4,057</u>	<u>5,288</u>
	<u>22,443</u>	<u>16,015</u>

15. Creditors: amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	—	9,451
Accruals and deferred income	4,113	3,493
Social security and other taxes	1,318	1,304
Other creditors	<u>750</u>	<u>614</u>
	<u>6,181</u>	<u>14,862</u>

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,656 (2018: £4,558).

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
General funds	<u>1,506</u>	<u>151,206</u>	<u>(135,147)</u>	<u>17,565</u>

18. Analysis of Net Assets Between Funds

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Tangible fixed assets	151	151	139
Current assets	23,595	23,595	16,229
Creditors less than 1 year	(6,181)	(6,181)	(14,862)
Net assets	<u>17,565</u>	<u>17,565</u>	<u>1,506</u>

19. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Not later than 1 year	16,840	16,840
Later than 1 year and not later than 5 years	50,518	67,358
	<u>67,358</u>	<u>84,198</u>

20. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2019

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year Ended 31 March 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	5	10
Grants receivable	79,670	48,528
Supervised contact fees	56,822	59,808
Referrals	—	1,640
Letter box facility	3,379	2,855
Student placements	11,330	10,360
PIP Fees	—	29,900
	<u>151,206</u>	<u>153,101</u>
Total income	<u>151,206</u>	<u>153,101</u>
Expenditure		
<i>Activities undertaken directly</i>		
Salaries	83,487	95,236
Employer's NIC	2,444	5,788
Pension costs	7,656	4,558
Rent rates & water	20,150	25,254
Repairs & maintenance	553	773
Insurance	1,046	3,208
Health & safety	392	304
Travel Costs	145	310
Telephone Costs	3,365	3,662
Other Office Costs	9,402	13,102
Service Delivery	316	388
Sundry Expenses	164	—
Publicity	240	220
	<u>129,360</u>	<u>152,803</u>
<i>Support costs</i>		
Accountancy Costs	3,960	3,960
Depreciation	35	47
Governance Costs	1,792	560
	<u>5,787</u>	<u>4,567</u>
Expenditure on charitable activities	<u>135,147</u>	<u>157,370</u>
Net income/(expenditure)	<u>16,059</u>	<u>(4,269)</u>