

**FAMILY FRIENDS IN WINDSOR AND MAIDENHEAD**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

Charity Registration Number: 1141145

Company Number: 07462339

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

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**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Simon Foy (Chair) Pat Lakovic (Resigned 12 <sup>th</sup> July 2017) Dianne Fletcher (Resigned 12 <sup>th</sup> July 2017) Judith Littlewood (Resigned 12 <sup>th</sup> July 2017) Janet Rose Helga Zink Helen Meanwell (Resigned 11 <sup>th</sup> October 2017) Eram Dodhy Richard Germain George Fussey Janice Miller (Appointed 12 <sup>th</sup> October 2017) Ross Feeney (Appointed 12 <sup>th</sup> October 2017) Jennifer Jo Croft (Appointed 12 <sup>th</sup> October 2017, resigned 16 <sup>th</sup> February 2018)
<b>Chief Executive</b>	Jane Drapkin (Resigned 2 <sup>nd</sup> March 2018)
<b>Director of Services</b>	Tracy Muschamp (Appointed 5 <sup>th</sup> March 2018)
<b>Registered Office</b>	The Lawns Nursery School Imperial Road Windsor SL4 3RU
<b>Charity Registration number</b>	1141145
<b>Company Registration number</b>	07462339
<b>Independent Examiner</b>	Starfish Accounting Ltd The Bowler Barn Bartletts Court Bath Road Littlewick Green, Berkshire, SL6 3RX

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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**1. Objectives and Activities:****1.1 Objectives:**

Family Friends is a small charity, set up in 1995, based in the Royal Borough of Windsor and Maidenhead. As a registered charity and company limited by guarantee, our primary objective as stated in our Articles is: "to preserve the good physical and mental health of the public, in particular those residents in the Royal Borough of Windsor and Maidenhead, with particular regard to families, through the provision of practical and emotional support to families in need."

- We have a dedicated team of professionals and volunteers who are committed to ensure that families receive the best possible assistance to address their particular needs.
- We provide two core services – a family support service supporting children and parents either on a 1-1 basis or in groups and a service where fully inducted volunteers support families in their homes.
- Our services are free and are offered unconditionally to any family whose needs satisfy our service provision criteria

**1.2 Activities:****1.2.1 Volunteer Service:**

Our cohort of 36 volunteers continued to deliver support to families in the home, generally visiting the family for two hours a week over a period of 6- 12 weeks. The exact role of the Volunteer varies depending on the needs of the family and can range from a listening ear for a parent experiencing post-natal depression to providing hands-on practical support to help a parent with young children physically to get out of the house and out and about within their community. Our volunteers have also supported our Family Support Workers with the delivery of several of the groups described in the sections below.

**1.2.2 Family Support Work:**

We continued to deliver 1:1 and group support to parents and children, including:

- Four anxiety courses to children
- Two PICADA courses (positive intervention for children affected by domestic abuse)
- One ADHD parent factor courses (for parents of children diagnosed with ADHD.)
- Three Triple P Parenting courses (two to the parents of children attending Alexander First School (predominantly Army families) and one to parents of children attending Maidenhead Nursery.
- 1:1 work with children on issues such as low self-esteem, anger management, separation and anxiety, school transition issues, bullying, bereavement, challenging behaviour and much more.  
1:1 work with parents to help them manage behavioural issues with their children, support their children through difficulties and build more positive relationships in the family.

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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**1.2.3 BBC 'Children in Need' Project:**

This year saw the third and final year of implementation of our BBC Children in Need Funded 'Asian Fathers and Families Project.'

This project focused on making a difference in three areas:

- Improved relationships between children and parents from minority ethnic communities, with a particular emphasis on children and their fathers;
- Improved access to culturally appropriate activities for minority ethnic children and families;
- Improved self-esteem in children from minority ethnic families.

Our Family Support Worker dedicated to this project carried out a range of activities in order to achieve these aims, including:

- Dads and Lads swimming
- Dads parenting group
- Knitting Group
- Bullying and wellbeing workshops for parents and for children
- Mums and daughters football group
- Girls Leadership and self defence group
- Girls knit and natter group
- Depression workshops
- Anxiety group
- 1:1 work with parents and children

This project finished in March 2018. It has subsequently been signed off by Children in Need with the following comment:

'Your final report captured very positive outcomes for children and young people from predominantly Pakistani families. The fact that you have been able to deliver a range of different sessions that has involved parents/carers has meant that a greater trusting relationship has developed between the families and your workers.'

However, we continue to work with the community through our ongoing core services and specific projects as described below.

**1.2.4 Social Care Innovation Programme (SCI):**

Although the SCI project finished in March 2017, the underspend on the grant carried forward from this into FY17/18 enabled us to continue to embed key learning from the project into our core services as well as to deliver some bespoke services to these communities (Army families living in Windsor and the Pakistani community in Maidenhead). One of the key lessons learnt from the Innovation Project was the need to build trust with communities before many families will feel comfortable reaching out to us for support. Ongoing activities with these communities included:

- Parenting taster sessions at Maidenhead Nursery
- Newlands Girls School Wellbeing group
- Taster sessions at Alexander First School
- Lite Bites sessions for army families and also for the wider community

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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- SCWAD (supporting children with army dads (and mums))
- Several families from the Army and Asian communities have accessed our core services including parenting groups, wellbeing and anxiety groups
- Attending community events

We also carried out a stakeholder consultation which identified the need for Family Friends to reach out more into the community to enable the families that need us the most to know about us and to access us, as well as for us to be in a better position to identify families that we might be able to help. This goes beyond our links with the Asian community in Maidenhead and the army families in Windsor and includes for example wards where we currently have a low presence, and sections of the community where we have low coverage for example families living in social housing.

In December 2017 we began our Early Years Transition Project, funded by Spoore Merry & Rixman Foundation. This is to support parents of children transitioning to nursery in September 2018, particularly working with Maidenhead Nursery, Riverside and St Luke's schools, where they have a high proportion of Asian children and where the need for this type of support had been identified. We have run drop in sessions, stay and play sessions and taster sessions at Maidenhead Nursery and the Mosque. Further activities will be reported on in the FY18/19 annual report.

**1.2.5 Army Families:**

As well as the ongoing activities described above, in September 2017 we started our 'Building Resilience of Army Families, Now and for the Future' project funded by The Royal British Legion. This is a one-year project to help army families to become empowered, resilient and to integrate within the wider community.

Part of this project was to pilot some new ways of working with the army community, in particular delivering parenting support to the serving parents of both regiments in barracks, as well as supporting the non-serving parent and children. It also involved working with 'role model' army families to provide peer/mentoring support to other families that may be struggling. Activities this year have included:

- Lite Bites sessions in Victoria and Combermere Barracks for serving parents
- Lite Bites sessions on Broom Farm as well as in the wider community
- Recruiting and training 'role model' volunteers (including safeguarding training)
- Supporting families to access activities in the local community
- An open day for families to find out more about the SCWAD groups and Family Friends services available to them, including core services
- Planning and preparation for Easter holiday activities

Further activities have taken place in FY18/19 and will be reported on in the next annual report.

## TRUSTEES REPORT

## FOR THE YEAR ENDED 31 MARCH 2018

**2 Achievements and Performance:****2.1 Families & Children Supported during the year:**

Activities	Number of Families
Volunteer Service	41
Family Support Work	126
Children in Need/Asian Families and Fathers project	
Targeted group and one to one support	71
One off sessions	62
Army Families Service	
Targeted group and one to one support	7
One off sessions	49
Early Years Transition Project	36
Total	392

- Self-referrals – 36% (last year 27%)
  - Health – 20% (last year 24%)
  - Other – 21% (last year 19%)
  - Education – 8% (last year 20%)
  - Social care – 15% (last year 10%)

**2.2 Performance:**

We measure our impact using an outcomes evaluation wheel, whereby parents and children select the emotional wellbeing categories that are most applicable to them and identify where they are on the wheel for each category at the start of our support and at the end. We also collect anecdotal feedback, on the changes parents they have seen in their child as a result of our work. Over the year, 88% of the children we supported said emotional well-being was their primary need and 12% said it was safety. For adults, the figures were 93% emotional well-being, 6% physical well-being and 1% safety.

Out of a possible 5 levels on our outcomes wheel, families supported during the year by Family Support Workers (FSWs) moved an average of 2 levels and those supported by volunteers moved an average of 1.7 levels.

We are very proud of the impact our work; some anecdotal feedback from families is as follows:

- “I think Family Friends is a very good institution to help mothers. I liked the idea of having someone to talk to who cared about me and my baby as I had no family or friends around in the UK. I think without FF I would have suffered from severe depression.”
- “My daughter has thoroughly enjoyed every session with you. The course has given her a good understanding of her feelings and given her the vocabulary to discuss it with myself and others. A huge thank you to the staff, you have helped my daughter enormously and we are both very grateful for your hard work and dedication.”

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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- “It is awesome. I understand about mum and dad separating. I don’t cry as much. I can sleep better because I am not worrying. I liked that we did loads of arts and crafts. Everything was cool. I would say to another child about the support – it’s absolutely awesome and it really helps.”

We also receive feedback about the effectiveness and value of our work from other key stakeholders and service providers for example:

- “The group has definitely been beneficial to this pupil. She really engaged with the course and she talked about how sorry she was when it finished. We believe that it had a very positive impact on her, being able to learn and understand about DA. She desperately needed to have the opportunity to express herself and understand things she has witnessed. We are very pleased that this course was available to her as we believe it will have long term benefits.”

**2.3 Links with the local partners, agencies and community:**

We work closely with other organisations to ensure the best possible outcomes for families, many of whom come to us with multiple needs and might have several other services supporting them.

We have continued to develop and strengthen relationships with key partners and we receive referrals from a range of sources including Health Visitors, GPs, Social Care, Schools, Children’s Centres and CAMHS (Child and Adolescent Mental Health Services). Many of our self-referrals also come because of our services being recommended by other professionals. We also work closely with several other voluntary sector organisations including DASH, Young Carers, Windsor and Maidenhead Youth and Community Counselling Service and the Autism Group. We have also spoken to Health Visitors at their Locality meeting to update them on our services.

With the Army community we continued to work in close partnership with the welfare teams of the Household Cavalry, Coldstream Guards, Army Welfare and the HIVE. We have worked particularly closely with the Army Community Support Development Worker, delivering many activities in partnership. We were also able to open up access to this community for other service providers and partners through our Lite Bites sessions and have worked with army families to enable them to access other services in the community.

Following the end of the SCI project, we have maintained a close relationship with the Local Authority whose Children’s services are now delivered in partnership with Achieving for Children, a Community Interest Company. We have taken part in key strategic meetings and working groups including the Domestic Abuse Strategy Group, the Domestic Abuse Forum, the Local Safeguarding Children’s Board, the Health and Wellbeing Board and Children’s Centre Advisory Boards for both Windsor and Maidenhead hubs.

On the fundraising side, we have continued to develop strong relationships with several local trusts and foundations, many of whom provided us with grants during the year and are listed in note 2 in the accounts. We have also attended many local fairs and community events to raise our profile and awareness of our services in the community, as well as to raise funds.

Our Community Enterprise has continued to advise us in identifying potential bids and assisting with some of the bids we have made. We are grateful to them for their partnership and support.



## TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2018

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**3 Financial Review:**

Total income for the year was £173,769 which was significantly lower than previous year due to the SCI project coming to a close and resulted in a deficit of £124,915 in the year. However, the Royal Borough of Windsor and Maidenhead, had kindly agreed that any unspent funds on the SCI project could be brought forward into the year and used to fund our ongoing activities, particularly those with Army families in Windsor and Pakistani families in Maidenhead. This meant that we finished the year with reserves of £188,003 compared to £312,918 in the previous year.

Details of major donations are shown in Note 2 of these accounts and in addition to this during the year, we received many smaller donations from a wide range of individuals, community groups and companies and are very grateful to all of them for their support. People, associations and organisations working within our community are vitally important to our ethos and ambition as a charity.

Recognising that the likelihood that securing new income streams in the short to medium term would be a significant, if not an impossible challenge, we had to take the unfortunate decision to restructure the organisation and radically reduce our operating costs, part way through the year. This was achieved through natural attrition i.e. not replacing any staff leaving the organisation voluntarily during the year; the resignation of the CEO in December 2017; changes to remaining staff roles and responsibilities; and savings in purchased services e.g. accounting and payroll.

The full benefit of these savings will not be visible until FY 2018/19, hence expenditure in the year, whilst £100,000 less than the previous year was £298,684, of which 82% were employment related expenses.

Family Friends reserves policy is as follows:

- To ensure that in the event of inadequate funding, Family Friends can continue its commitment to its existing clients and employees until such time as it has had the opportunity to review the viability to continue to operate, a provision for ongoing activities equivalent to operating costs of at least 4 months and a maximum of 12 months (or as determined by the Treasurer) will exist.
- This provision will be held in a separate account to that for excess operational funds and any payments into or withdrawals from this account will require prior approval by the Board of Trustees.
- This provision will be reviewed with the annual accounts and if necessary, more frequently. As a last resort, if it becomes necessary to completely close operations, the provision will be used to pay redundancy entitlements and any other debts.
- Any surplus will be used for charitable purposes in the Borough unless a donor has allocated funding for a particular purpose.

The Board decided in July 2017 to retain designated funds of £120,000 being the amount it considered enough to pay the operational costs and other costs associated with the closure of the charity for at least 4 months (should this ever become a necessity).

Following the restructuring towards the end of the FY, and the resultant reduction in operating costs and potential liabilities, should the organisation need to close, the minimum level of designated reserves required was reduced to £60,000.

During the year, no restricted funds were materially in deficit and when necessary any changes to how funds were spent were agreed with the donor.

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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Jo Croft resigned as Treasurer and her responsibilities transferred in the latter part of the year to our vice-chair, Janice Miller, who is a qualified accountant. Following this appointment, opportunities for cost savings and improvements to financial processes and internal controls were identified and our Treasurer has also assumed responsibility for monthly management accounting and annual financial reporting, thereby saving the cost of engaging third party services.

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006.

Our full year end accounts for 2017-18 and the Independent Examiner's Report are shown in the subsequent section of this report.

**4. Plans for the Future.**

We face challenges that are consistent with many other (particularly small) charities and the third sector generally. Financial pressure on the statutory sector has meant that we (along with many other charities of our size and type) are increasingly seen as a source and provider of services that can no longer be provided by Local and Health authorities. Whilst this is in many ways an opportunity, potential partnerships are becoming more complex in that authorities are looking for flexibility, innovation and value for money. At the same time funders are demanding clear evidence of the outcomes delivered by their investment. All of this represents increased demand on our capacity as a small charity and as such we need to be very focussed about what we do and how we can make a difference.

Hence to minimise any risk our organisational sustainability and our ability to maintain effective, high quality service delivery for our clients, our key objectives over the next year are to:

- Diversify our income streams and increase unrestricted income
- increase the size and scope of our volunteer network, to not only support front line service delivery but also to increase our fundraising capacity and minimise expenditure
- Continue to improve our data collection processes to ensure consistency across all of our activities, and to systematically capture the wider impact of our work, so that we can better articulate the value of our services to potential partners, donors and investors and also rs differentiate ourselves from other service providers
- Ensure we maintain rigorous governance processes, robust financial controls and effective safeguarding mechanisms across the organisation

**5. Structure, Governance and Management:****5.1 Governance arrangements:**

Following the resignation of the CEO in the latter part of the year, operational leadership of Family Friends is now the responsibility of Tracy Muschamp, Director of Services, reporting to the Board of Trustees.

The Board has met on six occasions during the year and has had to devote considerable care and consideration as Family Friends continues to develop the way that it works – particularly with other partner agencies. The Board has on occasion utilised a system of electronic voting on Board matters, and papers and policies are circulated and stored electronically for easy reference.

**TRUSTEES REPORT****FOR THE YEAR ENDED 31 MARCH 2018**

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The Board also currently has a process where individual Trustees (who have appropriate professional background/interest and experience) take a more active, intrusive role around the following areas: Safeguarding, Delivery of the Volunteer Service, Fundraising Activities and Local Community Issues. A finance committee is still formally constituted to have oversight of Financial matters on behalf of the Board.

**5.2 Internal procedures**

An incident occurred during the year which resulted in the need for us to revising how we recorded and maintained personal beneficiary data to ensure full compliance with the Data Protection legislation. To do this we worked collaboratively with RBWM with whom we have an information sharing agreement and it provided useful learning as we moved to being fully compliant with GDPR.

Our internal control procedures were also tested by an incident whereby some participants were charged for services, which should have been provided for free. The matter was resolved in partnership with the Local Authority and the fact that all our services are freely available has been clarified to all existing and potential service users.

**5.3 Risk review**

As Trustees we recognise our responsibility for identifying, assessing and managing the risks for the organisation, and work closely with the CEO to ensure appropriate measures and procedures are in place to mitigate any identified risks.

**TRUSTEES REPORT**

**FOR THE YEAR ENDED 31 MARCH 2018**

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**Statement of Trustee Responsibilities**

The Trustees, as directors of the charitable company, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

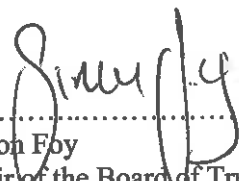
Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Statement as to disclosure of information to auditors**

Approved by order of the trustees on ..... *9th October 2018* ..... and signed on its behalf by:

.....  
  
 Simon Foy  
 Chair of the Board of Trustees

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2018**

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**Independent Examiner's Report to the Members of Family Friends in Windsor and Maidenhead**

I report on the accounts of Family Friends in Windsor and Maidenhead for the year ended 31 March 2018, which are set out on pages 11 to 19

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Georgina Rollings MA (Cantab) ACA  
For and on behalf of Starfish Accounting Limited  
The Bowler Barn, Bartletts Court,  
Bath Road, Littlewick Green,  
Berkshire, SL6 3RX

Date:

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Fund £	Restricted Fund £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations and legacies	2	35,053	137,164	172,217	419,477
Other trading activities		1,539	-	1,539	4,228
Investments		13	-	13	2,700
<b>Total Income</b>		<u>36,605</u>	<u>137,164</u>	<u>173,769</u>	<u>426,405</u>
<b>Expenditure on:</b>					
Charitable activities	3	98,438	200,246	298,684	394,329
<b>Total Expenditure</b>		<u>98,438</u>	<u>200,246</u>	<u>298,684</u>	<u>394,329</u>
<b>Net income / (expenditure) before transfers</b>		(61,833)	(63,082)	(124,915)	32,076
<b>Transfers between funds</b>		<u>51,833</u>	<u>(51,833)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	12	(10,000)	(114,915)	(124,915)	32,076
<b>Reconciliation of funds</b>					
Total funds brought forward at 1 April 2017		<u>130,000</u>	<u>182,918</u>	<u>312,918</u>	<u>280,242</u>
Total funds carried forward at 31 March 2018		<u><u>120,000</u></u>	<u><u>68,003</u></u>	<u><u>188,003</u></u>	<u><u>312,918</u></u>

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 15 to 20 form of these financial statements

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018		2017	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	8		5,172		9,842
<b>CURRENT ASSETS</b>					
Debtors	9	-			
Prepayments		1,834			
Cash at bank and in hand		205,489		342,322	
		<u>207,323</u>		<u>342,322</u>	
<b>CREDITORS: amounts falling due within one year</b>	10	<u>(24,492)</u>		<u>(39,246)</u>	
<b>NET CURRENT ASSETS</b>			<u>182,831</u>		<u>303,076</u>
<b>NET ASSETS</b>			<u>188,003</u>		<u>312,918</u>
<b>FUNDS</b>					
Restricted funds			68,003		182,918
Unrestricted funds			120,000		130,000
<b>TOTAL FUNDS</b>			<u>188,003</u>		<u>312,918</u>

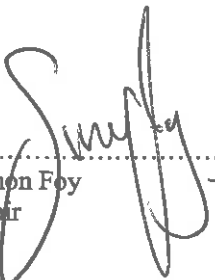
For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts 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 accounts.

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

The financial statements were approved and authorised for issue by the Board of Directors on 9/10/2018 and were signed below on its behalf by:

  
 .....  
 Simon Foy  
 Chair

The notes on pages 15 to 20 form of these financial statements

## NOTE TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 MARCH 2018

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Family Friends in Windsor and Maidenhead meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Going Concern**

The Board of Trustees is of the opinion that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties regarding the Trust's ability to do so.

**c) Income**

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations and gifts and are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably

Grants are recognised in full in the Statement of Financial Activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

**d) Expenditure**

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**e) Fixed Assets**

Fixed assets are stated at cost or deemed cost (donated valuation at estimated fair value) less accumulated depreciation and impairment losses. Assets costing more than £100 are capitalised.

Depreciation is calculated to write off the costs of the fixed asset by equal instalments as follows, all straight line:

Computers	25% on cost
Equipment	33% on cost
Furniture	20% on cost



## NOTE TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

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**1. ACCOUNTING POLICIES (CONTINUED)****f) Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Debtors**

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

**h) Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

**j) Estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

**k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**l) Legal status**

Family Friends is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

## NOTE TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
<b>Grants</b>				
Adrian Swire	2,500	-	2,500	-
Alexander First School	-	5,093	5,093	4,291
Ascot Fire Brigade Trust	-	5,000	5,000	-
BBC Children in Need small grant	-	-	-	3,513
BBC Children in Need	-	32,278	32,278	31,873
Berkshire Community Fund	-	7,000	7,000	3,000
Berkshire Masonic Trust	-	-	-	500
Big Lottery Awards for All	-	-	-	4,733
Blagrave	-	-	-	11,500
Department for Education (SCI)	-	-	-	274,532
Garfield Weston	-	-	-	5,000
Greenredeem	1,000	-	1,000	1,000
Kelly Family Trust	5,000	-	5,000	-
Louis Baylis Trust	-	3,000	3,000	3,000
Maidenhead Thames Rotary Club	-	-	-	500
MoD Community Covenant Grant	-	-	-	10,101
NHS CCG Eating Disorders and self-harm	-	-	-	15,243
Persimmon Homes Ltd	1,000	-	1,000	1,000
Poor's Estate	-	-	-	600
Radian Community Grant	-	1,497	1,497	1,455
Radian Community Safety Grant	-	-	-	2,500
Rotary Club of Ascot	-	-	-	300
Royal Borough of Windsor and Maidenhead	-	10,000	10,000	9,000
Royal British Legion	-	34,958	34,958	-
Shanly Foundation	5,000	-	5,000	5,000
Spoore Merry and Rixman Foundation	-	25,570	25,570	13,130
Sunninghill Trust	-	-	-	2,000
The Gordon Palmer Memorial Trust	-	-	-	300
The Prince Philip Trust Fund	3,500	-	3,500	1,967
Windsor and Maidenhead Christian Trust	-	1,500	1,500	2,000
<b>Movement in deferred income</b>	-	11,268	11,268	-
<b>Donations</b>	17,053	-	17,053	11,438
<b>Total income from donations and legacies</b>	<u>35,053</u>	<u>137,164</u>	<u>172,217</u>	<u>£419,477</u>

## NOTE TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Staff costs (note 4)	67,509	179,384	246,893	315,469
Administrative costs	12,364	10,792	23,156	30,738
Specific fund related costs	475	9,060	9,535	32,282
Development costs	13,420	1,010	14,430	9,796
Depreciation	4,670	-	4,670	6,045
Total expenditure on charitable activities	<u>98,438</u>	<u>200,246</u>	<u>298,684</u>	<u>£394,329</u>

**4. STAFF COSTS AND NUMBERS**

	Total 2018 £	Total 2017 £
Wages and salaries	241,353	303,748
Self-employed contractors	225	6,032
Support costs	1,098	-
Travel and expenses	3,806	5,346
DBS checks	411	343
Total staff costs	<u>£246,893</u>	<u>£315,469</u>

No employee received remuneration at a rate in excess of £60,000, (2017: £Nil). On average there were 8 FTE employees employed during the year (2017: 11).

The total employee benefits including pension continuations of the key management personnel were £83,189 (2017: £104,904). The key management personnel of the charity are considered to be Jane Drapkin and Tracy Muschamp.

**5. TRUSTEES' REMUNERATION AND EXPENSES**

No remuneration was paid or is payable either directly or indirectly for the year to any Trustee or to any person or persons known to be connected with any of them.

No expenses have been, or are due to be, reimbursed to the Trustees in respect of the year to 31 March 2018 (2017: Nil).

**6. RELATED PARTY TRANSACTIONS**

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**7. TAXATION**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTE TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

8. TANGIBLE FIXED ASSETS

	Computer Equipment	Furniture	Office & Machinery £	Total 2018 £
<b>Cost</b>				
At the start of the year	52,979	2,357	7,182	62,518
Additions	-	-	-	-
Disposals	-	-	-	-
At the end of the year	<u>52,979</u>	<u>2,357</u>	<u>7,182</u>	<u>62,518</u>
<b>Depreciation</b>				
At the start of the year	44,241	1,460	6,975	52,676
Charge for the period	4,175	318	177	4,670
At the end of the year	<u>48,416</u>	<u>1,778</u>	<u>7,152</u>	<u>57,346</u>
<b>Net book value</b>				
At the end of the year	<u>4,563</u>	<u>579</u>	<u>30</u>	<u>5,172</u>
At the start of the year	<u>8,738</u>	<u>897</u>	<u>207</u>	<u>9,842</u>

All of the above assets are used for charitable purposes.

9. DEBTORS

	2018 £	2017 £
Trade debtors	-	-
Prepayments	1,834	-
	<u>1,834</u>	<u>-</u>

10. CREDITORS

	2018 £	2017 £
Trade creditors	915	2,793
Accruals	1,561	3,170
Deferred income (note 12)	22,016	33,283
	<u>£24,492</u>	<u>£39,246</u>

## NOTE TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 MARCH 2018

**11. DEFERRED INCOME**

	1 April 2017 £	Received	As Income £	31 March 2018 £
Army Families	-	34,958	20,393	14,565
Asian Families	-	32,278	32,278	-
FSW	16,500	47,026	56,076	7,450
Volunteer Service	16,783	11,635	28,418	-
	<u>£33,283</u>	<u>£125,897</u>	<u>£137,164</u>	<u>£22,016</u>

Deferred income comprises of grants received in the current year which relate to future periods.

**12. MOVEMENT IN FUNDS**

	As at 1 April 2017 £	Incoming resources and gains £	Outgoing resources and gains £	Transfers £	As at 31 March 2018 £
<b>Restricted funds:</b>					
Army Families	5,957	20,393	(11,197)	-	15,153
Asian Families	1,666	32,278	(29,778)	-	4,166
FSW	19,605	56,076	(109,772)	68,565	34,474
Social Care Innovation	120,398	-	-	(120,398)	-
Volunteer Service	35,292	28,418	(49,499)	-	14,210
<b>Total restricted funds</b>	<u>182,918</u>	<u>137,164</u>	<u>(200,246)</u>	<u>(51,833)</u>	<u>68,003</u>
<b>Unrestricted funds</b>					
Unrestricted	-	36,605	(98,438)	61,833	-
Designated	130,000	-	-	(10,000)	120,000
<b>Total unrestricted funds</b>	<u>130,000</u>	<u>36,605</u>	<u>(98,438)</u>	<u>51,833</u>	<u>120,000</u>
<b>Total Funds</b>	<u>312,918</u>	<u>173,769</u>	<u>(298,684)</u>	<u>-</u>	<u>188,003</u>

