

**FAMILIES FIRST – ST ANDREWS
(LIMITED BY GUARANTEE)**

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SCOTTISH CHARITY NUMBER: SC032506

COMPANY REGISTRATION NUMBER: SC225041

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

**FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)**

**Report and Financial Statements
for the year ended 31 March 2024**

Scottish Charity Number – SC032506

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Trustees' Annual Report

for the year ended 31 March 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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.

Charitable purposes

The objectives of the charity are set out in the Memorandum of Association. These are to:

- Voluntarily supplement the social, domestic and community needs of families and children in St Andrews and the surrounding area and to liaise and co-operate with statutory and voluntary bodies and their personnel; and
- Take whatever action commends itself to the company for the benefit of the health and welfare of families and children and the community of St Andrews and the surrounding area.

Achievements and performance

Overview

Families First is an independent charity based in St Andrews, working alongside families in rural North East Fife with children and young people aged 5 – 16 years who have additional support needs. All those who receive services from us are referred by external statutory and voluntary agencies. In the reporting period of 2023 - 2024 we had a complement of 11 full and part-time staff, 88 volunteers and a governing board comprising of 8 Trustees.

Families First is well known among local community organisations and partner agencies throughout Fife. We use our networks to improve services, raise funds, and be a voice for the children, young people and families we work for. We know that by supporting parents and carers in times of need we can achieve better outcomes for their children, providing a truly holistic service to those we support. All our services are developed in partnership with our children and families, which ensures our activities are person-centred. We have a proven track record showing that this approach works well. Our original aim has not changed, but as children and young people present with diverse and more complex needs, continual review and development of our services are necessary.

Our core aim remains: **To work alongside children, young people and their families to help them overcome the personal challenges they face in life.**

The children and young people we work with face challenges around Adverse Childhood Experiences (ACE) such as experience of trauma, neurodiverse conditions, isolation, low self-esteem and confidence, mental health challenges, behavioural difficulties, abuse, caring responsibilities, family difficulties, domestic abuse, substance misuse, low-income households and rural living.

On 31 December 2023 we had 68 children and young people registered for our services. 86% were living in low income households and receiving free school meals. Additionally, all of them had faced more than one Adverse Childhood Experience (ACE):

- 4 children and young people experienced 0-3 adverse experiences.
- 33 children and young people experienced 4-6 adverse experiences.
- 19 children and young people experienced 7-9 adverse experiences.
- 12 children and young people experienced 10 or more adverse experiences.

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Adverse experiences and stressful situations are one of the strongest predictors for poor outcomes in adulthood which can have lifelong impacts on health, behaviour and future opportunity, unless the right support is in place at the right time.

In line with Fife Children's Services Partnership vision, we are committed to 'promoting, supporting and safeguarding the wellbeing of all children and young people in Fife'. We want to work in partnership with others to make Fife a place where every child and young person matters. The staff team have worked extremely hard to ensure that all of our service users are supported in the best way possible by taking a trauma-informed, strength-based approach. We encourage our volunteers to work in this way to ensure consistency of service across the organisation.

In following local, national and worldwide plans such as the Plan for Fife 2017 - 2027, Fife Children's Services Plan, Getting it Right for Every Child (GIRFEC), Human Rights Act, and the United Nations Convention on the Rights of the Child (UNCRC), we aim to provide community-led services that offer opportunities for all and improve the health and wellbeing of our community. We aim to reduce inequalities, raise educational attainment and improve the health of our service users by:

- Building on a starting point chosen by the children and young people and their parents and carers.
- Enabling them to feel safe to be themselves.
- Engaging in our activities as partners, and by
- Ensuring that our children and young people want to participate in our activities.

This year the staff have worked extremely hard to support and navigate our service users through another difficult year of worldwide challenges. The effects of global events are deep rooted and long lasting; our service to the children, young people and their families has adapted to support them through these evolving challenges. The Trustees remain grateful to all the staff for their dedication and commitment to Families First and the work they carried out to support others during this period.

Families First core activities remained the same as in previous years; the **One-to-One Befriending Service**, the **Family Support Service**, the **Young People's Support Service** and **Volunteer Recruitment and Retention**.

In the year 2023 - 2024 we reached **337** people. We provided intensive, direct input to **212** of them, and the remaining **125**, though not directly involved with our core services, staff engaged with them at some level, such as attending family days or holiday activities or engaging with extended family around family concerns. Our volunteer population steadily increased over the year, and we are grateful to the **88** who helped us to deliver our services and run our business.

Staff flexibility and creativity remained impressive, and, as ever, they adapted their service delivery to encourage service users to engage. They offered flexible services throughout the year and adjusted when necessary to accommodate the available staffing, volunteers and resources at any given time.

Our Transport Coordinator Chris Johnstone ensures our transport activity remains focussed on enabling our service users to access their services, which are vital to their wellbeing, whilst minimising our environmental impact. Each session is arranged to include children and young people from one geographical area to save on fuel, emissions and to encourage local friendships to form. Our service users are also encouraged to walk to the Rose Lane Centre from school with their befrienders, while others meet their befrienders in their own community. This reduces our carbon footprint and supported walking has the added benefit of increased physical activity.

The team met regularly to ensure that we were able to continue working for the benefit of the whole family and the communities we serve. They ensured that systems and processes were in place to maintain the safety and wellbeing of all.

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Befriending is an activity where children, young people or adults are carefully matched with a volunteer. They meet on a regular basis to pursue shared interests and talk, therefore reducing their feelings of isolation. It is a place where they can make sense of the challenges they face and enjoy some quality time with someone who has a genuine interest in helping them to achieve their goals. This year **40** volunteers supported the children and young people in the Befriending Service.

During this period, we reached **84** children. We worked with **55** directly, **23** remained on our waiting list, and **6** did not take up the offer of a place in service due to a change in circumstances.

This year our **One-to-One Befriending Service**, coordinated by Jan Clarke, continued to reflect and learn through a combination of teamwork, adaptability and flexibility, careful planning, and tried and tested routines. In maintaining our core values, the service was able to meet the needs of our children and young people by listening to and working with them to achieve their ambitions. They were supported to make positive choices with their volunteer befrienders who are passionate about their role and making a difference.

The team offered befriending sessions at various times throughout the week, both daytime and evenings, to meet an increasing demand to support children and young people with anxieties around school and Emotionally Based School Avoidance (EBSA). We have embraced a model of working with schools, health and social work, to ensure the children and young people receive the best possible education suited to their needs.

In July 2023 we were fortunate to be able to appoint a full time Youth Worker to the Befriending Service, Morven Craig. Morven was a volunteer with us up until her appointment and has been a huge asset to the service and Families First and brings with her lots of new ideas.

During this year, the team piloted a new group on alternate Wednesdays delivered in the Coastline Community Church, to families living in the East Neuk. The team have established a good relationship with the Church and discovered that the Coordinator of Anstruther foodbank is also associated with the Church Hall, therefore they were able to signpost some of our parents to the foodbank.

The purpose of the 'Coast/Pittenweem Group' was to:

- Reduce the long journeys from the coast to St Andrews as the children were not happy with the amount of time they spent travelling to and from St Andrews.
- We wanted them to appreciate the area they live in as there are many beautiful places to explore and play in Pittenweem.
- One child was unable to be too far from his parent due to health reasons.
- Two children needed their parent to be with them, and they were unable to travel to St Andrews.
- The parents who bring their children enjoy the company and peer support of each other. Jan enjoys catching up with the parents, informally, to hear how they are all getting on.
- We are reducing our carbon footprint by reducing the number of car journeys for this group.

The Befriending team continue to work with their colleagues to help children into school such as offering befriending sessions, followed by transport to their school to attend classes specifically designed to meet their needs.

Since Morven started Jan has been able to dedicate quality time to children's professional meetings such as Wellbeing, Looked After and School Reviews. Our colleagues in the Children's Services sector really value the contribution we can make to improve children's wellbeing and socialisation.

We continue to make best use of our local facilities and in the last twelve months the team have collaborated with The R&A World Golf Museum, St Andrews Castle, Craigtoun Country Park, St Andrews Botanic Garden, St Andrews Aquarium, and the University of St Andrews Museums.

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Staying in the Rose Lane Centre remains a firm favourite, with children and young people choosing to play games, bake, be creative through arts and crafts, or just hang out with their volunteers and the other children. They enjoy their relationship with their Befrienders and the other children they meet.

The Befriending service was able to make a difference by:

- Attending professional meetings ensuring a joined-up approach to support our children and young people.
- Maintaining a flexible service delivery so that we could befriend in the community and offer befriending at times that were convenient to the children and their families.
- Working between Families First services to support some of our families holistically.
- Working in partnership with local community groups to provide new opportunities for our children and young people.

This is what some children and young people told us about their Befriending sessions during 2023 – 2024.

- 100% of children enjoyed their befriending sessions.
- Their favourite things to do at Befriending were playing the Wii, going out and about, playing hide and seek, baking, arts and crafts, trains and board games and hanging out with friends.
- One child told us ... *"I like talking to someone 1:1. I like playing the game 'Would you rather'. Sometimes I like joining in small group discussions with my brother. We remember and talk about things from when we were younger"*.
- Their suggestions for improving the service included going to the zoo and going to the park when it's not rainy and cold.
- When asked what difference coming to Befriending has made to them, they told us ...
- *"It gives me the confidence to be myself"*.
- *"I like B (another service user)"*.
- *"It's fun; helped me with my emotions"*.
- *"I feel less lonely and enjoy the activities here"*.
- *"It makes me feel welcome and I don't have to stress about anything"*.
- *"I like playing with other children"*.

One child told us that they didn't like to get a taxi because they might have to speak to the taxi driver. Following this feedback we changed their travel arrangements and encouraged them to wear earphones on their journey. They were happy with the suggestions and the choices they made and felt listened to.

The Family Support Service, coordinated by Alexis Rinaldy, supports the parents and carers of the children and young people we work with. Support to parents and carers is available through one-to-one intensive support, group activities, drop-in support and family days. The Family Support Service enjoyed the help of volunteers for both group and individual support.

The parents and carers who choose to receive support from us tend to be facing many challenges in life, from their own historical experiences, enduring poor mental health to difficulties with low-income and housing. Our ultimate goal is to enhance stability and safety for the whole family. Alexis has continued to offer intensive one-to-one support around social and mental wellbeing and school advocacy work. She has worked hard to gain and maintain the trust of all the parents and carers who feel threatened or at risk in their personal lives.

Over the past 12 months the Family Support Service has organised some very successful family days including a visit from the Animal Man who was appreciated by parents and children alike. The big family day out in the October holidays was interrupted by storm Babet, but undeterred our families got the opportunity to visit Ryze in Dundee at the next available opportunity. The summer picnic at Craigtoun Country Park and the Christmas panto at the Byre were valued by everyone.

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The majority of our evaluation respondents told us that they would not have a family day out or holiday if it wasn't for days out with Families First.

Alexis is thinking of re-naming her weekly Parents and Carers (PaCs) lunch group to "It's more than just lunch"; the following two testimonies demonstrate the impact coming to lunch group has had on parents ...

... *"When I first started going to the lunch group I suffered from severe anxiety and I would barely talk while in the group. I soon realised that a lot of other parents in the group were dealing with similar situations in their home life and with their children and this helped me to relax in the group because I felt that I wasn't alone and that I was in friendly and understanding company.*

From there I slowly grew more confident and managed to cope with my anxiety. I eventually grew the confidence to start thinking about returning to work. I began volunteering in the Save the Children shop which in turn gave me more confidence to start searching for a part time job. Alexis put me in touch with someone to help me get into the workplace and within a few short weeks I had managed to secure a part time job and am now the Coordinator of the Beach Wheelchairs.

Families first and the support I was given through the lunch group gave me the confidence to find myself again and to feel more comfortable around others, not only helping me to support my children better but to also achieve things for myself".

... *"Alexis is only a few special people you will come across in life that genuinely wants to help you. Her kindness, compassion, empathy and understanding are only a few of her qualities. She has time for everyone she speaks to and also a wealth of knowledge of other services that she can pass you onto for other help/support you may need. If you can't access the other help/support yourself for whatever reason then she will do it for you and none of this is too much trouble for her.*

The lunch group she runs on a Thursday is a lifeline to some parents/carers. When I first started at families first, the lunch group was my only time out of the house. I looked forward to the next one even before the last one had finished!

Alexis keeps lunch group a safe place that is fun, full of laughter and interesting. She invites lots of agencies along, that we would benefit from hearing from and knowing of what services they can provide. She also has people come in and do craft things that we all enjoy doing. But again you can do all the activities or you can sit back and just watch, it's all about what you want.

If things are tough she will notice without me ever having to say anything and if appropriate she will have a little chat at lunch group with me or she will arrange to either talk on the phone or meet me for a coffee and a chat. Again she will notice if I haven't been at lunch group for a while and will call or text to check in with me to make sure everything is ok. Lunch group might seem like a small thing but in reality it is often a lifeline for parents, I know it was for me at the beginning.

Alexis has often met me over the years and helped me so much that I actually can't put into words. She has helped me grow in confidence, give me encouragement to grow my self-esteem, encourage me to do other things I want to do and attend other groups. All this support has helped me find me again!

I have gone on to do a few community education classes in St Andrews and after doing these classes I realised I might be able to do more. So with a little more encouragement I looked into volunteering. I now volunteer within St Andrews. This volunteering and continuing support has made me go from strength to strength.

Last year Alexis posted on Facebook a job that was advertised. When I read it I thought "I can do that" but then started to doubt myself, I spoke to Alexis lots of times and every time she reminded me how far I have come and that "I could do it" she was always full of encouragement and I eventually applied and I got the

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job, and I love it! I have gone from coming into lunch group and hardly talking to talking in meetings at work of 18 plus people without even thinking about it.

I would not be where I am now if it wasn't for Alexis. I can't thank her enough for everything".

This is what some parents and carers told us about the difference they felt being involved with the Family Support Service made to them:

- *"Improved confidence helped me vent my worries/concerns".*
- *"Made new friends".*
- *"It has made me feel more confident and less anxious around other people".*
- *"It has made a difference to my overall health and mental wellbeing".*
- *"Coming to FF makes a huge difference to me, it gets me out the house, talking to others who feel same way at group".*
- *"Families First has made a big difference with the one-to-one support, as well as availability on phone when needed. Support contacting various other supports, school, housing officer, ... Help filling in forms and financial support".*
- *"Alexis is really helpful to me. Her support is amazing. I can talk to her openly and she listens and gives me advice. Meeting with Alexis makes me feel reassured and better".*
- *"FFSA the support over the last 10 years has been great. Both support workers I have had I can honestly say I wouldn't be where I am today".*
- *I feel welcome and included making me feel less lonely.*
- *"It saved my life".*

This year we reached **122** adults and children in our Family Support Service. We worked with **44** adults directly, receiving intensive, medium and drop-in support, **66** additional adults and children joined other activities including family events, **10** remained on our waiting list and **2** did not take up the offer of a place in service due to a change in circumstances.

The **Young People's Support Service**, coordinated by Alison Miller and youth worker Kathryn Henderson, has continued to offer children and young people support in youth groups, school and school holidays.

Transition Groups have helped **73** primary 7 pupils with additional support needs transition to their catchment area high school – Madras College and Bell Baxter. We host these groups in their respective high schools and promote peer support and new friendships, encouraging the young people to support each other during their transition. We also offer opportunities for pupils to explore their new school informally, meet their new teachers and discuss their worries in a safe environment.

The team ran four sessions between April and June in each school. The young people were fully engaged in the programme which included 'getting to know you', 'hopes and worries' and 'question and answer' sessions with a teacher, learned about timetables, and had a school tour. Many of the young people also signed up for our 2023 summer holiday activities. After the summer holidays we offered fortnightly lunchtime drop-in sessions. These provided the young people with an opportunity to pop by and seek further support, share good news stories, and participate in activities to build and sustain new friendships. The team received positive feedback from the pupils, parents and carers and school staff; everyone was so grateful that the group was able to continue.

This year Alison supported **20** children and young people individually in school with their anxieties around school including Emotionally Based School Avoidance (EBSA). By providing this support and attending school meetings she was able to help the young people achieve to the best of their ability. This can also have a positive impact on their personal relationships with their friends, classmates, teachers, family and wider community, which in turn can have a positive impact on their education and future career choices. The services we offer young people have a cumulative effect that is far reaching.

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Alison met regularly with one young person at the weekly Madras drop-in sessions. This was in an informal setting and sessions were completely led by the young person. They were able to chat about what was going well, alongside worries, difficulties and challenges. This time and safe space enabled the young person to find solutions to manage their daily challenges as well as developing strategies to help manage their emotions around other situations.

Another young person with EBSA missed out on most of their High School education. The school, family and Alison worked on various strategies to help get them into school over the years, but nothing worked.

With the knowledge that they would soon be transitioning out of secondary school education system, the young person and Alison came up with a programme together. Based on their hobbies and interests, one of the activities they were keen to progress in was acting.

Alison contacted a local youth drama class and they arranged to introduce the young person gradually to the sessions and people. The young person began to feel comfortable in the setting and started to establish a relationship with the drama teachers. They recently attended a show that the class performed so they could see what it would mean to become involved. We are hopeful that the young person will feel safe enough to join in the drama classes soon.

During the summer of 2023 we provided **Holiday Activities** to 50 children and young people in 5 areas of North East Fife (Leuchars, Tayport, St Andrews, East Neuk and Cupar). They were invited to their nearest locality, and by offering trips to local parks, beaches and attractions, we enabled them to form friendships and take part in new activities. They enjoyed the following activities – trips to St Andrews Aquarium and castle, Craigtoun Country Park, Camperdown Park and Muddy Boots, arts, crafts and STEM activities. Everyone loved their activities and suggested it be offered for all of the school holidays.

This year Kathryn Henderson, our Youth Worker, took the lead on running our specialised **Youth Groups** and also helped deliver our summer programme, schools work and Befriending service.

These are small, supported groups with a high adult to young person ratio, to enable individual work where needed. Each group brought together eight young people aged 11-16 years with a variety of additional support needs. Their sessions facilitated opportunities for them to improve their mental and physical health and reduce their isolation by positively engaging with their peers, making and maintaining friendships, developing appropriate social skills, and building confidence and self-esteem. They were encouraged to take responsibility by making appropriate choices and decisions regarding matters that affected them within the group.

We were very proud of one young person who took the lead in applying for funding to the Youth Action Fife Fund (a young person led funding) requesting £2,000 for all our youth groups to do equimotion courses at Kinshaldy stables. As part of this process they met with the stable owner (they were introduced to each other by one of our Trustees) to discuss their vision for sessions and took the lead in completing the funding application. The funding was granted, and Youth Group enjoyed 12 sessions working with the Stride to Pride ponies learning horse care and basic groundwork.

The young people in youth group continue to take the lead in deciding what they would like their sessions to look like. We ran four youth groups over each two-week period, enabling us to support 32 young people at any one time with the young people attending once a fortnight.

Alison and Kathryn both collaborated on art projects that explored, with our Service Users, what they thought about Families First and their communities.

Alison worked with Anim8s to produce a booklet called '*We are Families First*' (available in our main office or on our website). Through the use of art and cartoons the children and young people were encouraged to think about the 5 ways to wellbeing:

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- Connect.
- Giving.
- Taking notice.
- Learning.
- Being active.

Kathryn collaborated on a Social Action Inquiry project – ‘*It Takes a Village to Raise a Child*’ (available on our website) with Social Action Inquiry Scotland who partner with local communities to help them share their stories on what helps or hinders their social action, through art. The Government describe social action as people coming together to tackle an issue, support other people, or improve their local area.

As storytellers Social Action Inquiry Scotland collaborated with us to investigate the factors that affect our work. Using collaborative art staff, volunteers and service users told our story and invited the local community to come and view the finished product in Holy Trinity Church Hall. The canvases are now proudly displayed in our Rose Lane Centre hallway. We wanted to share our story with the local community, to raise awareness of the work we do, and what matters to everyone involved with Families First.

This year we reached **131** children and young people. We worked with **113** directly, **6** indirectly, **5** remained on our waiting list and **7** did not take up the offer of a place in service due to a change in circumstances.

- We delivered **54** youth group sessions to **40** young people.
- We supported **73** children in their transition to high school through our transition programme.
- We provided school support sessions to **20** individual pupils already in service, these sessions covered one-to-one support, school meetings, Emotionally Based School Avoidance, support to get young people back into school and improve attendance.
- **48** children and young people already in service (plus **2** siblings) attended holiday activities.
- **4** ex-service users joined in our partnership project Fife Multiply with Helm Training, Dundee and Craigtoun Country Park, St Andrews.

73 children and young people received more than one service from Families First such as Befriending or Youth Group plus holiday activities, transition support and in school support.

We take **Volunteer Recruitment and Retention** very seriously and recognise it as a significant undertaking. We want to ensure that the children, young people and families are kept safe and have the best possible experience while enjoying the services of Families First. We also want to ensure volunteers have a positive experience that they will take with them when they move on.

When a volunteer decides that they would like to have a role with Families First we ensure they are fully trained, understand the importance of committing to the role, receive on-going training if required, and receive consistent, continuous support.

This year we were really pleased with our volunteer recruitment. **88** volunteers had a role with us, of which **8** were Trustees and **26** had just completed their training at the end of the reporting period. Our volunteers gave **1,665** hours of their time, an average of **19** hours per active volunteer per annum.

Following feedback from last year's training sessions we completed a full review of our training modules and created individual sessions and a full day programme. We hope we have found the right balance for our new volunteers to feel part of a team, prepared and informed whilst protecting vulnerable children, young people and adults. We will use the training evaluation sheets for continuous improvement.

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This is what volunteers told us when we asked about the difference volunteering made to them:

- *"I am much more confident in my ability to face challenges and work with a range of people with different abilities. I also feel I am much more patient and capable to manage risk".*
- *"Since university does not have many contact hours, it can get quite lonely but with FF, I have something to be excited for during my week and am more motivated. Also, I've realised that with FF, I'm not just volunteering "to volunteer" but because the sessions genuinely make me really happy".*
- *"I have struggled with finding and being myself since being at university and volunteering, which was a critical part of my life before university, has helped me feel like myself again".*
- *"I want to get other people involved in volunteering as a result of my work at Families First".*
- *"I am usually in a much better mood when I finish volunteering!"*
- *"I've had the opportunity to engage with children in a more relaxed and fun way than ever before (after being a primary school teacher). It helped me to see a more personal perspective of the child and their family without the responsibility of trying to educate them".*
- *"As I am retired, I am happier to have some more routine with valuable, enjoyable work".*

We would like to take this opportunity to thank Laura Veitch who left her role at the end of April 2024 after 2 years in post as our Volunteer Coordinator. Laura was instrumental in helping us to professionalise our Volunteer Recruitment and Retention programme. We look forward to our new Volunteer Coordinator starting in June 2024.

What service users told us

Parents and Carers

- *"Friendly, helpful and kind. Everyone will help where they can. Alexis helped us get in contact with 'Homestart'. The whole team are very understanding".*
- *"Support and acceptance, meeting with the other members of the group help me explore and resolve issues/feelings I have as a parent of children with additional needs. Practical help also with household items is really appreciated. Raising awareness of services such as 'Transition' and 'Cosy Kingdom' has been so helpful".*
- *"Feeling included".*
- *"Always very welcome. Different activities. Making friends with other parents and carers who are in a similar position".*
- *"Being around people that have similar family difficulties and people that don't judge me".*
- *"Meeting new people and learning new skills".*
- *"Lunch group is good. Alexis is great support".*
- *"Non-judgmental help, friendly and caring. 'No limits' (help tidying the house etc). Family activities – always well planned. Flexibility".*
- *"The support I received is excellent on 1:1 level. The family days are enjoyable for both me and my boys".*
- *"The Family Days out, the one-to-one befriending sessions the kids have, and again the support we have had as a family".*
- *"Being more active. Feeling less anxious. Feeling included".*
- *"It is the most wonderful charity".*

Young people

- *"Food, Wii, seeing friends and socialising.*
- *"Everything!" x3.*
- *"That it's fun" x 2.*

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- "Idk".
- "All the people" x2.
- "Speaking to people from other schools. Like cooking. Like staff/volunteers2.
- "I enjoy the activities. I enjoyed the Jiu-Jitsu".
- "Like it. like activities we do".
- "I like helping others. I like toys. I like Halloween drawing. I like eating snacks. I like volunteers".
- "I like the volunteers".
- "Getting to go out, meeting new people".
- "That they're chill and we get to meet different helpers".
- "Great".

Befriending children

- "Wii; out and about the town".
- "Play with stuff".
- "Go out in community".
- "I love redbtail (the warrior cat)".
- "Sleepy tea".
- "Hide and seek".
- "Reading; baking; drinking tea".
- "Bake" x 2.
- "Play Wii and Switch".
- "Beach; Wii".
- "Everything".
- "Play boardgames".
- "Trains and monopoly".
- "Talk; Wii".
- "He likes to bake and do the arts and crafts. He likes going to the park in the summer".
- "Doing art and crafts with my mum and dad. Seeing other friends and joining in".
- "Hanging out with friends2.
- "Tig. Playing with the other children2.
- "Arts, slime, glitter".
- "Chasing, hide and seek, running around".

Challenges and Opportunities

This year Families First has faced its fair share of challenges and opportunities, with our biggest challenge, as always, raising enough income to deliver our services. We were blessed to have a number of successful bids this year which has given us a good starting position for the financial year 2024 – 2025. We know that we will need to work rigorously this year to secure funding for 2025 – 2026 and beyond. Fundraising is a constant challenge, especially when we get feedback from grants and trusts advising us of an average 10% success rate due to there being insufficient funds for the number of requests received. We always request feedback following unsuccessful applications so we can improve for future bids.

Another challenge remains the number of referrals for children with more complex needs, alongside the intense support required for the children already in our services as their needs change and become more complex. Over the past two years the team have attended more and more school meetings for the children we work with. These meetings include school review meetings, Looked After Child (LAC) meetings, wellbeing meetings and advocacy support for parents. We value the role of working with our colleagues in the sector and being part of the team around the child, but it creates additional workload as we plan and prepare for these meetings and then follow up with our obligations to the child.

**FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)**

Trustees' Annual Report

for the year ended 31 March 2024

As noted above we welcome opportunities to work with others in our community this year, we have welcomed the ongoing opportunity to work with the University of St Andrews ScotGEM programme, and most recently have welcomed our first Intern from their careers service. Both students have chosen to stay on and volunteer with us. This is what our ScotGEM student Chris Gilbert presented at the end of programme presentation ...

... "The understanding I gained through working with the service users at Families First especially pertaining to the greater risks to mental health & wellbeing & likelihood of adverse life events that individuals with social & learning difficulties face has given me a greater mindfulness to the issues & will influence my future clinical practice".

ScotGEM is a four-year graduate entry medical programme. It is designed to develop doctors interested in a career as a medical generalist within NHS Scotland. The programme is tailored to meet the current and future needs of the NHS in Scotland and focuses on rural medicine and healthcare improvement.

The staff team

The Trustees are truly grateful to the staff team for all they do to ensure Families First remains a respected and viable organisation within the community. They know the key to Families First's success is the stability and commitment of the staff and volunteers to ensure services and business flow smoothly. With appropriate staffing levels in place, we were able to see movement on our waiting lists and increased volunteer numbers.

This year's long-service award will be presented to the following staff:

- Alison Miller (Deputy Manager and YPS Coordinator) - 14 years.

The team, who have delivered services, line managed volunteers, collated data, managed the business, raised funds, worked in partnership with external agencies and connected with the children, young people and their families, comprised of:

- Family Support Coordinator – Alexis Rinaldy.
- Finance Manager – Neryl Malcomson.
- Manager – Morag Coleman.
- Office Assistant – Laura Turnbull.
- Office Manager – Sarah Martin.
- One-to-One Befriending Coordinator – Jan Clarke.
- Transport Coordinator – Chris Johnstone.
- Volunteer Coordinator – Laura Veitch.
- Young People's Service Coordinator/Deputy Manager – Alison Miller.
- Youth Worker – Kathryn Henderson.
- Youth Worker – Morven Craig.

The staff have undertaken 143 training and development opportunities, in person and online, this year recognising that improving their knowledge and expertise greatly improves business flow and the service they can offer children, young people and adults. Some notable training included:

- Mentally Healthy Schools Conference.
- "I'm not going, and you can't make me!" – how to support children and young people with emotionally based school avoidance.
- A Practical Introduction to Social Impact Measurement.

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- Digital Tools for Engagement & Evaluation.
- Compassionate Care & Compassion Fatigue in CAMHS.
- Diabetes and DKA Awareness Training.
- Mood & Anxiety Disorders in the children of Depressed Parents.
- Valuing Volunteers.
- Cookie Compliance.
- Your Cyber Security Questions Answered - Episode 3 - VPNs and Antivirus.
- Xero accounting.

At their last strategy meeting on 30 November 2023 the Trustees focused on staff pay awards and their commitment to try and increase salaries to mitigate the effects of the 'Cost-of-Living' crisis for staff. In advance of the meeting Families First Finance Manager prepared 4 examples of potential salary increase options for the Board to consider. This was a closed meeting to enable a frank and honest discussion amongst the Trustees. The outcome of the meeting was to offer the usual 2% increase with a strong commitment to review this at their November 2024 Board meeting. Their decision was based on current income and known potential income on 30 November 2023.

During this meeting the Board discussed opportunities to increase partnership working and are keen to take this forward following the successful partnership with Helm training, Dundee this year.

Financial position and review of the year

The net movement in funds for the year was a surplus of £66,759 (2023 – £17,879). The reserves carried forward amount to £204,265 (2023 - £137,506) which include unrestricted funds of £150,809 (2023 - £97,474) and restricted funds of £53,456 (2023 - £40,032).

Future plans

There will always be a core group of children and young people, with additional support needs, who require opportunities to socialise and receive emotional support. We still aim to build children's confidence, self-esteem and opportunities for life beyond Families First.

Goals for Families First for the coming year are:

- Explore opportunities to improve premises.
- Succession planning.
- Improve data systems.
- Continuous service improvement.
- Review of Memorandum and Articles.

Aims for service users:

- Improve social connections.
- Improve educational outcomes.
- Improve wellbeing.

Investment policy

Families First currently has three bank accounts to ensure that balances are kept within the £85,000 per institution limit, in line with the Financial Services Compensation Scheme (FSCS). This is kept under constant review to ensure our funds remain secure and as the balance in one account has exceeded this limit, we are in the process of opening a further account.

**FAMILIES FIRST – ST ANDREWS
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Reserves policy

Our target is to maintain unrestricted funds to cover at least three months' expenditure based on our budget. For 2024-2025 this target is £86,000 which is comfortably within the reserves at year end 2024. However, the Board is actively seeking to increase our unrestricted reserves in order to improve the organisational resilience and to cover any unexpected expenditure.

Going concern

Based on expected income for 2024-2025, we expect to continue as a going concern within our operational reserve funds, accepting that fluctuations in funding occur.

We have seen another successful year of fundraising for Families First and we are pleased to report that we have already secured several funds for the financial year 2024-2025. At June 2024 we had secured funds totalling 82% of our anticipated budget for 2024-2025. Fundraising remains a key focus in our future plans, and we will work in partnership with other agencies to aid our ongoing efforts to secure funding for the short and longer term.

Structure, Governance and Management

The charity is a company limited by guarantee, incorporated on 7 November 2001 and governed by its Memorandum and Articles of Association. The charity is administered by the trustees who meet as required during the year. The day to day operations of the charity are overseen by the Manager and governed by the trustees.

The charity has procedures for the induction and training of trustees which include a briefing meeting with the Chairperson or Secretary and provision of copies of the Memorandum & Articles of Association and most recent Accounts and other relevant documents.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to major risks.

**FAMILIES FIRST – ST ANDREWS
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Trustees' Annual Report

for the year ended 31 March 2024

Reference and Administrative Information

Charity registration number: SC032506
Company registration number: SC225041
Operational address & Registered Office: Rose Lane Centre, 132 South Street, St Andrews, Fife, KY16 9EW
Independent Examiner: Joanne Paul CA, Henderson Black & Co, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end, with details of their specific roles, were as follows:

Alison Cartwright	(Chairperson)
Ronald Bonnar	(Business Development and Finance) (resigned 20 July 2023)
Andrea Gaffney	(Friends of Families First) (Appointed 25 June 2023)
Jane Holmes	(Friends of Families First)
Tony Jeavons	(Friends of Families First) (resigned 1 May 2023)
Gillian Jones	(Human Resources)
Christina Mackenzie	(Human Resources) (Appointed 5 May 2023)
Lin McArthur Maclean	(Business Development and Finance)
Sam Robertson	(Appointed 17 January 2024)
Ian Smith	(Business Development and Finance)

**FAMILIES FIRST – ST ANDREWS
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Trustees' Annual Report

for the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

The trustees (who are the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

The trustees have prepared this report in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



**Alison Cartwright
Trustee**

3 September 2024

**FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)****Independent Examiner's Report to the Trustees of Families First – St Andrews**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 17 to 26.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the 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 trustees for my work or for this report.


Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants**

**Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF**

3 September 2024

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

**Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income and endowments from:							
Grants and donations	5	102,150	274,235	376,385	59,642	230,588	290,230
Charitable activities		1,725	-	1,725	2,850	-	2,850
Investments		2,716	-	2,716	100	-	100
Total Income		<u>106,591</u>	<u>274,235</u>	<u>380,826</u>	<u>62,592</u>	<u>230,588</u>	<u>293,180</u>
Expenditure on:							
Raising funds		1,234	-	1,234	267	-	267
Charitable activities	6	55,280	257,553	312,833	87,455	187,579	275,034
Total Expenditure		<u>56,514</u>	<u>257,553</u>	<u>314,067</u>	<u>87,722</u>	<u>187,579</u>	<u>275,301</u>
Net income/(expenditure)		50,077	16,682	66,759	(25,130)	43,009	17,879
Transfers between funds	13	3,258	(3,258)	-	5,070	(5,070)	-
Net movement in funds		<u>53,335</u>	<u>13,424</u>	<u>66,759</u>	<u>(20,060)</u>	<u>37,939</u>	<u>17,879</u>
Reconciliation of funds:							
Total funds brought forward		<u>97,474</u>	<u>40,032</u>	<u>137,506</u>	<u>117,534</u>	<u>2,093</u>	<u>119,627</u>
Total funds carried forward		<u><u>150,809</u></u>	<u><u>53,456</u></u>	<u><u>204,265</u></u>	<u><u>97,474</u></u>	<u><u>40,032</u></u>	<u><u>137,506</u></u>

The statement of financial activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.
The notes on pages 20 to 26 form an integral part of these accounts.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed assets							
Tangible assets	8	6,939	-	6,939	8,110	-	8,110
		<u>6,939</u>	<u>-</u>	<u>6,939</u>	<u>8,110</u>	<u>-</u>	<u>8,110</u>
Current assets							
Debtors and prepayments	9	4,287	435	4,722	3,794	665	4,459
Cash in bank and on hand		150,173	127,683	277,856	93,404	82,506	175,910
		<u>154,460</u>	<u>128,118</u>	<u>282,578</u>	<u>97,198</u>	<u>83,171</u>	<u>180,369</u>
Liabilities							
Creditors: amounts falling due within one year							
Creditors and accruals	10	10,590	74,662	85,252	7,834	43,139	50,973
		<u>143,870</u>	<u>53,456</u>	<u>197,326</u>	<u>89,364</u>	<u>40,032</u>	<u>129,396</u>
Net current assets		<u>150,809</u>	<u>53,456</u>	<u>204,265</u>	<u>97,474</u>	<u>40,032</u>	<u>137,506</u>
Total net assets		<u>150,809</u>	<u>53,456</u>	<u>204,265</u>	<u>97,474</u>	<u>40,032</u>	<u>137,506</u>
The funds of the charity:							
Unrestricted income funds							
General Fund	13	150,809	-	150,809	97,474	-	97,474
				<u>150,809</u>			<u>97,474</u>
Restricted income funds:							
Restricted Funds	13	-	53,456	53,456	-	40,032	40,032
				<u>53,456</u>			<u>40,032</u>
Total charity funds		<u>150,809</u>	<u>53,456</u>	<u>204,265</u>	<u>97,474</u>	<u>40,032</u>	<u>137,506</u>

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

Trustees' 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 trustees 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 small companies subject to the small companies regime.

Approved by the trustees and signed on their behalf by:-



Alison Cartwright (Trustee)



Ian Smith (Trustee)

3 September 2024

Company Registration Number: SC225041

The notes on pages 20 to 26 form an integral part of these accounts.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

**Statement of Cash Flows
for the year ended 31 March 2024**

	Notes	Total Funds 2024 £	Total Funds 2023 £
Cash flows from operating activities:			
Net cash provided by operating activities (see below)		<u>105,204</u>	<u>6,955</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets	8	<u>(3,258)</u>	<u>(5,129)</u>
Net cash used by investing activities		<u>(3,258)</u>	<u>(5,129)</u>
Change in cash and cash equivalents in the year		101,946	1,826
Cash and cash equivalents brought forward		175,910	174,084
Cash and cash equivalents carried forward		<u>277,856</u>	<u>175,910</u>
Analysis of changes in net debt			
		2024	2023
		£	£
Cash at 1 April		175,910	174,084
Cash flows in year		101,946	1,826
Cash at 31 March		<u>277,856</u>	<u>175,910</u>
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		66,759	17,879
Add back depreciation charge	8	4,429	3,779
Increase in debtors		(263)	(1,549)
Increase/(decrease) in creditors		34,279	(13,154)
Net cash provided by operating activities		<u>105,204</u>	<u>6,955</u>

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

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

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:

1.1 Basis of Preparing the Financial Statements

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 in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity 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).

These financial statements are presented in pounds sterling, the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Preparation of accounts on a going concern basis

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds are funds that 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.

Within restricted funds, some costs are not directly attributable to any individual fund and the charity uses a method of apportionment to fairly allocate such costs between the restricted funds. The basis of the apportionment is the extent of usage of a resource and, in terms of salary costs, the amount of staff time spent on each activity.

1.3 Income recognition

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax and accordingly all expenditure includes Value Added Tax which cannot be recovered.

1.5 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Equipment (all classes) 20%.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

1.7 Financial instruments

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

Basic financial assets

Basic financial assets, which include debtors 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 present value of the future receipts discounted at market rate of interest.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual agreements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors are classified as debt, and are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.

1.8 Deferred income

Grantors may specify a time period which limits the charity's ability to spend a grant. When income is received in advance of the specified time period, it is deferred until the charity has performed the activity related to the specified time period.

1.9 Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

3 Control

Control of the charity lies in the hands of the members who elect the trustees.

4 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied for its charitable objects.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

5	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from grants and donations						
Grants	15,750	274,235	289,985	22,125	230,588	252,713
Donations	86,400	-	86,400	37,517	-	37,517
	<u>102,150</u>	<u>274,235</u>	<u>376,385</u>	<u>59,642</u>	<u>230,588</u>	<u>290,230</u>

6	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities						
Salaries	31,944	202,086	234,030	47,101	161,909	209,010
Social security costs	3,063	10,739	13,802	7,998	4,153	12,151
Pension contributions	1,970	6,378	8,348	4,927	2,404	7,331
Travel expenses	146	31	177	107	44	151
Direct expenses of activities	1,624	23,350	24,974	2,233	13,602	15,835
Training and recruitment expenses	459	1,386	1,845	429	724	1,153
Insurance	847	1,667	2,514	1,925	328	2,253
Heat and light	935	5,138	6,073	2,593	557	3,150
Repairs and cleaning (including wages)	3,508	4,077	7,585	3,300	1,669	4,969
Subscriptions and memberships	358	205	563	536	81	617
Advertising	327	-	327	282	-	282
Computer and office expenses	3,404	2,242	5,646	8,915	1,506	10,421
Legal and professional fees	-	18	18	930	206	1,136
Payroll preparation costs	598	86	684	701	175	876
Independent Examiner's fee	1,668	150	1,818	1,699	221	1,920
Depreciation	4,429	-	4,429	3,779	-	3,779
	<u>55,280</u>	<u>257,553</u>	<u>312,833</u>	<u>87,455</u>	<u>187,579</u>	<u>275,034</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries as support costs.

7	2024 £	2023 £
Staff costs and numbers		
Salaries	234,030	209,010
Social security costs	13,802	12,151
Pension contributions	8,348	7,331
Life assurance premiums	968	837
Total	<u>257,148</u>	<u>229,329</u>

The average number of employees during the year was as follows:

	2024 Number	2023 Number
Business support services	5	5
Service delivery	6	5
	<u>11</u>	<u>10</u>

No employee earned at a rate in excess of £60,000 per annum (2023 - none).

The key management personnel of the charity comprise the Trustees, the Manager, the Deputy Manager, the Office Manager and the Finance Manager whose employee benefits total £87,752 (2023 - £84,041).

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

8 Tangible fixed assets	Office equipment & furnishings £	Games & activity equipment £	Computer equipment £	Total £
Cost:				
As at 1 April 2023	2,358	3,639	28,395	34,392
Additions	-	-	3,258	3,258
As at 31 March 2024	<u>2,358</u>	<u>3,639</u>	<u>31,653</u>	<u>37,650</u>
Depreciation:				
As at 1 April 2023	2,352	2,063	21,867	26,282
Charge for the year	-	394	4,035	4,429
As at 31 March 2024	<u>2,352</u>	<u>2,457</u>	<u>25,902</u>	<u>30,711</u>
Net book values:				
As at 31 March 2024	<u>6</u>	<u>1,182</u>	<u>5,751</u>	<u>6,939</u>
Tangible fixed assets				
	Office equipment & furnishings £	Games & activity equipment £	Computer equipment £	Total £
Cost:				
As at 1 April 2022	2,358	1,669	25,236	29,263
Additions	-	1,970	3,159	5,129
As at 31 March 2023	<u>2,358</u>	<u>3,639</u>	<u>28,395</u>	<u>34,392</u>
Depreciation:				
As at 1 April 2022	2,352	1,669	18,482	22,503
Charge for the year	-	394	3,385	3,779
As at 31 March 2023	<u>2,352</u>	<u>2,063</u>	<u>21,867</u>	<u>26,282</u>
Net book values:				
As at 31 March 2023	<u>6</u>	<u>1,576</u>	<u>6,528</u>	<u>8,110</u>
As at 31 March 2022	<u>6</u>	<u>-</u>	<u>6,754</u>	<u>6,760</u>

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

9 Debtors	Unrestricted Funds	Restricted Funds	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Other debtors	52	375	427	-	375	375
Gift-aid recoverable	1,045	-	1,045	1,008	-	1,008
Prepayments	3,190	60	3,250	2,786	290	3,076
	<u>4,287</u>	<u>435</u>	<u>4,722</u>	<u>3,794</u>	<u>665</u>	<u>4,459</u>
10 Creditors	Unrestricted Funds	Restricted Funds	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Sundry creditors	2,195	1,392	3,587	1,383	2,205	3,588
Taxation and social security	5,655	-	5,655	4,801	-	4,801
Accruals	2,740	-	2,740	1,650	-	1,650
Deferred income (note 11)	-	73,270	73,270	-	40,934	40,934
	<u>10,590</u>	<u>74,662</u>	<u>85,252</u>	<u>7,834</u>	<u>43,139</u>	<u>50,973</u>
11 Deferred income	Unrestricted Funds	Restricted Funds	Total 2024 £	Unrestricted Funds	Restricted Funds £	Total 2023 £
As at 1 April 2023	-	40,934	40,934	-	53,756	53,756
Amount released to income earned from charitable activities	-	(40,934)	(40,934)	-	(53,756)	(53,756)
Amount deferred in year	-	73,270	73,270	-	40,934	40,934
As at 31 March 2024	<u>-</u>	<u>73,270</u>	<u>73,270</u>	<u>-</u>	<u>40,934</u>	<u>40,934</u>
12 Related party transactions, trustees and their remuneration	<p>The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind. The value of the work done by the trustees is not reflected in the accounts as it cannot be quantified. Donations to the charity during the year, from trustees and related parties, were £1,700 (2023 - £1,235). Expenses reimbursed to trustees during the year were £Nil (2023 - £Nil).</p>					

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

13 Movement in funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds					
Albert Hunt	-	2,000	(2,000)	-	-
Alexander Moncur Trust	-	4,000	(4,000)	-	-
Alfred Dunhill Links Foundation	36,000	50,000	(48,500)	-	37,500
Anim8s	-	300	(300)	-	-
Cruach Trust	1,293	-	(1,293)	-	-
Fife Council Recovery Fund	-	39,097	(29,444)	(619)	9,034
Fife Council Anti Poverty Fund	-	5,846	(4,955)	-	891
Fife Council Service Level Agreement	-	42,162	(42,162)	-	-
Foundation Scotland - Baillie Gifford	-	5,000	(4,940)	-	60
Foundation Scotland - Cervus Trust	-	5,000	(3,336)	-	1,664
Foundation Scotland - Essentia	-	2,685	(2,685)	-	-
Foundation Scotland - Volant	-	11,569	(11,569)	-	-
Groundwork UK	-	1,500	(893)	-	607
Heids & Hearts	-	650	-	-	650
Impact Funding Partners	-	13,000	(13,000)	-	-
Maple Trust	-	3,500	(3,500)	-	-
National Lottery Community Fund	-	39,103	(39,103)	-	-
Nationwide	-	8,385	(8,385)	-	-
R & A Town Fund	739	-	(739)	-	-
Robertson Trust	-	27,500	(27,500)	-	-
Rotary Club of St Andrews	-	900	-	-	900
Royal Caledonian Trust	-	1,800	(900)	-	900
Russell Trust	1,000	-	(1,000)	-	-
St Andrews Ball	1,000	-	(1,000)	-	-
St Andrews Community Trust	-	2,388	(1,009)	(1,379)	-
Tay FM Cash for Kids	-	3,450	(2,200)	-	1,250
The Squeeze	-	700	(700)	-	-
University of St Andrews Community Fund	-	1,700	(440)	(1,260)	-
Youth 1st - Youth Action Fife	-	2,000	(2,000)	-	-
	<u>40,032</u>	<u>274,235</u>	<u>(257,553)</u>	<u>(3,258)</u>	<u>53,456</u>
Unrestricted funds:					
General funds	97,474	106,591	(56,514)	3,258	150,809
Total funds	<u>137,506</u>	<u>380,826</u>	<u>(314,067)</u>	<u>-</u>	<u>204,265</u>

Restricted Funds

Fife Council Service Level Agreement, Foundation Scotland - Baillie Gifford

Grants received towards befriending.

Alfred Dunhill Links Foundation

Grant received towards befriending and family support.

Cruach Trust

Grant received towards befriending transport and activities.

Tay FM Cash for Kids

Grant received towards cost of living and 2024 summer programme.

St Andrews Community Trust

Grant received towards digital equipment.

Russell Trust, St Andrews Ball

Grants received towards family days.

Foundation Scotland - Volant, The Squeeze, Nationwide, Robertson Trust, Heids & Hearts

Grants received towards family support.

University of St Andrews Community Fund

Grant received towards photography equipment.

Rotary Club of St Andrews

Grant received towards referrals to the Wave project.

Fife Council Anti Poverty Fund

Grant received towards transport, family outing, YPS outing and family support activities.

Impact Funding Partners

Grant received towards volunteer co-ordinator post.

R & A Town Fund

Grant received towards volunteer recruitment and retention.

Albert Hunt, Foundation Scotland - Cervus Trust, Maple Trust, Royal Caledonian Trust, Alexander

Moncur Trust, Anim8s, Youth 1st - Youth Action Fife

Grants received towards young people's support.

Groundwork UK (Tesco Bags for Life), Foundation Scotland - Essentia

Grants received towards youth groups.

Fife Council Recovery Fund, National Lottery Community Fund - Improving Lives Grant

Grants received towards youth work.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

13 Movement in funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds					
Fife Council Service Level Agreement	-	40,154	(40,154)	-	-
Alfred Dunhill Links Foundation	-	48,000	(12,000)	-	36,000
Foundation Scotland - Baillie Gifford	-	3,336	(3,336)	-	-
Cruach Trust	-	1,500	(207)	-	1,293
Groundworks UK	-	1,500	(1,500)	-	-
Foundation Scotland - Essentia	-	1,797	(1,797)	-	-
National Lottery Community Fund	-	35,441	(35,441)	-	-
HELM Training	-	1,806	(1,806)	-	-
Nationwide	-	9,843	(9,843)	-	-
Foundation Scotland - Volant	-	4,654	(4,654)	-	-
Robertson Trust	-	27,500	(27,500)	-	-
Garfield Weston Foundation	-	7,000	(7,000)	-	-
Fife Council Local Grant - Food Security	675	-	(675)	-	-
Russell Trust	-	1,000	-	-	1,000
St Andrews Ball	-	1,000	-	-	1,000
Fife Council Anti Poverty Fund	-	4,260	(4,260)	-	-
Scottish Children's Lottery	-	830	(830)	-	-
People's Postcode Lottery	237	16,667	(16,904)	-	-
Albert Hunt	-	2,000	(2,000)	-	-
Maple Trust	-	1,500	(1,500)	-	-
St Andrews Community Council	-	300	(300)	-	-
Impact Funding Partners	1,181	13,000	(14,181)	-	-
R & A Town Fund	-	1,000	(261)	-	739
Neighbourly (B&Q Foundation)	-	900	(900)	-	-
St Andrews Community Trust	-	3,100	-	(3,100)	-
Rank Foundation	-	200	-	(200)	-
Fife Council - local grant	-	800	-	(800)	-
University of St Andrews Community Fund	-	1,500	(530)	(970)	-
	<u>2,093</u>	<u>230,588</u>	<u>(187,579)</u>	<u>(5,070)</u>	<u>40,032</u>
Unrestricted funds:					
General funds	117,534	62,592	(87,722)	5,070	97,474
Total funds	<u>119,627</u>	<u>293,180</u>	<u>(275,301)</u>	<u>-</u>	<u>137,506</u>

Restricted Funds

Fife Council Service Level Agreement, Foundation Scotland - Baillie Gifford, Cruach Trust

Grants received towards befriending.

Alfred Dunhill Links Foundation

Grant received towards befriending and family support.

Groundworks UK, Foundation Scotland - Essentia

Grants received towards group work.

National Lottery Community Fund, HELM Training

Grants received towards youth work.

Nationwide, Foundation Scotland - Volant, Robertson Trust, Garfield Weston Foundation, Fife Council

Local Grant - Food Security

Grants received towards family support.

Russell Trust, St Andrews Ball, Fife Council Anti Poverty Fund

Grants received towards family days and transport.

Scottish Children's Lottery, People's Postcode Lottery, Albert Hunt, Maple Trust

Grants received towards young people's support.

St Andrews Community Council

Grant towards Christmas presents for service users.

Impact Funding Partners

Grant received towards Volunteer Co-ordinator post.

R & A Town Fund

Grant towards volunteer recruitment and retention.

Neighbourly (B&Q Foundation)

Grant towards supply and installation of insulation.

St Andrews Community Trust

Grant towards new computer server. This was purchased in the year meeting the restriction of the grant with the asset transferring to unrestricted funds.

Rank Foundation, Fife Council - local grant, University of St Andrews Community Fund

Grants towards new sofas and activities. Sofas were purchased in the year meeting the restriction of the grants with the assets transferring to unrestricted funds.