Foundations
What Works Centre for Children & Families

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

Company number: 12136703

Charity number: 1188350

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Trustees' Report

For the year ended 31 March 2026

The trustees, who are also directors of Foundations – What Works Centre for Children and Families (hereafter Foundations) for the purposes of company law, present their report and the audited financial statements for the year ended 31 March 2026. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Background

Foundations was established through a merger between the Early Intervention Foundation (EIF) and What Works for Children's Social Care (WWCSC) during the 2022/23 financial year. The EIF was established as an independent charity in 2012 to champion early intervention to improve outcomes for vulnerable children, followed in 2019 by WWCSC, whose remit was to provide a rigorous evidence base supporting good practice in children's social care. Both organisations were part of the What Works Network and shared the objective of improving policy making and practice through the use of evidence and both were largely funded by the Department for Education (DfE).

Vision and mission

Our **vision** is that vulnerable children have the foundational relationships they need to thrive in life.

Our **mission** is generating and championing actionable evidence that improves services to support family relationships.

Objectives

The Articles of Association of Foundations state that the charity exists for:

1. The promotion of education and research for the public benefit including, but not limited to, researching, evaluating and disseminating practice, policies, resources, and programmes intended to promote best practice and better outcomes in the care of children and young people across the UK and beyond.
2. For the public benefit to advance any other purposes recognised as charitable in England and Wales by such means as the trustees think fit including, but not limited to, the provision of grant funding to individuals, communities and other groups working in the sector of children's social care.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit, including their guidance in PB2 (Public Benefit: Running a Charity). In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the sections specifically on 'Objectives' and 'Our impact' in this report relate in detail the benefit that the charity provides to the public.

Our approach

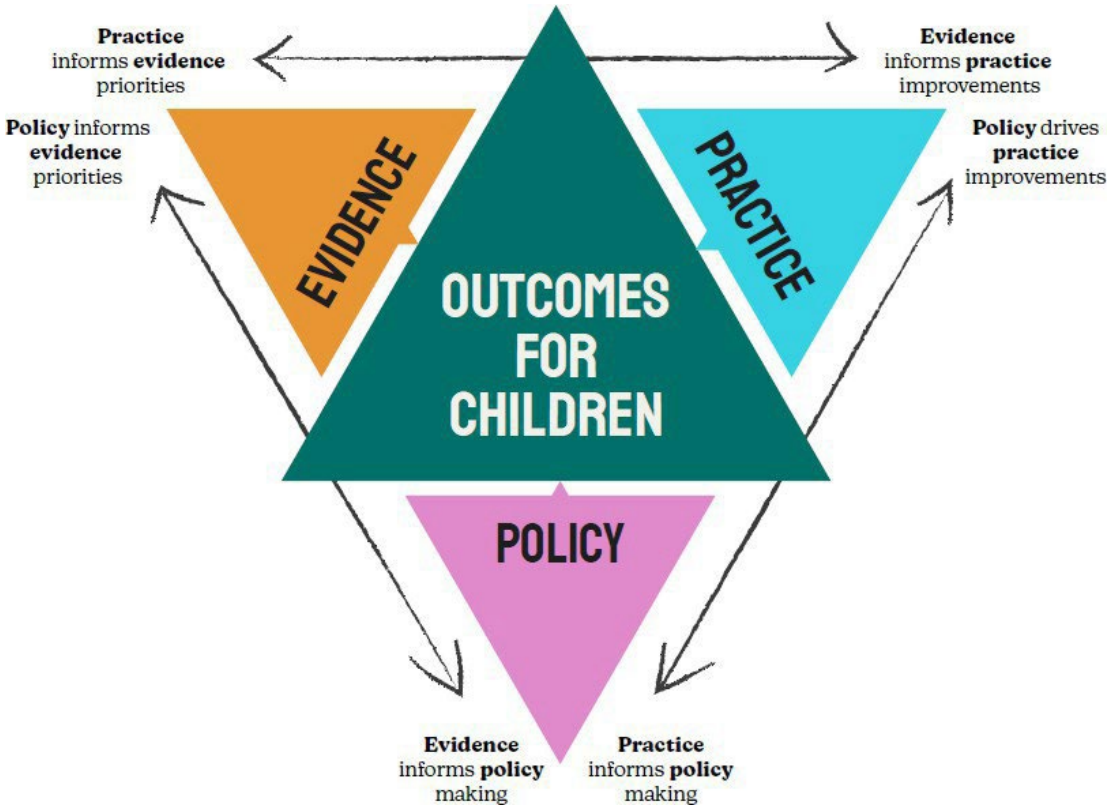
As a What Works Centre, we are strategically positioned to connect evidence, policy and practice in ways that drive lasting change for children and families. Our role is not only to generate and share evidence, but also to influence how it is valued, used and embedded across the system.

We work at the intersection of national and local decision-making, shaping policies and practices that improve outcomes for children. We build strong relationships across government, the third sector, funders and local areas – creating the conditions for evidence-informed change.

To deliver our vision, we work to ensure that children receive support that is proven to make a real difference to their outcomes.

- We generate and champion high-quality, actionable **evidence** about what works
- We influence **policy** and **practice** to use evidence to drive better decision making
- We work to increase demand for **evidence** about what works to improve family relationships.

Our approach is best described through our impact triangle model, which connects evidence, policy and practice. High quality activity at each point in the triangle strengthens and depends on the others.



Our approach combines methodological rigour with a deep understanding of practice realities. We translate complex findings into accessible, actionable insights, and we support others to apply evidence intelligently in their own contexts.

By operating confidently across all three arenas of evidence, policy and practice, we help ensure that high-quality evidence leads to meaningful and sustained improvements in children's lives.

Child outcomes

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

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

[1] These outcomes mirror those in the government's National Children's Social Care Framework
[2] The National Social Care Framework outcome is "children and young people are safe in and outside their homes". As per our strategy, we are focusing on the family environment and have therefore chosen not to look at extra-familial harm.

These outcomes align with the purpose of children's services, as set out in the National Children's Social Care Framework. If they are realised, children will be safe, be better able to overcome the risks they have experienced and have the strong foundational relationships they need to thrive.

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

Our priority areas

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

We have four priority areas that were selected using criteria including the scale of the problem, the level of policy interest, the maturity of the current evidence base and the potential for achieving impact. They are reviewed periodically to ensure we are tackling the most important issues that improve the family environment to achieve positive outcomes for vulnerable children.

- **Supporting Parenting –** Understanding and driving use of the best approaches to support parents and parenting in families where children are at risk of poor outcomes, including those with the most significant family level risk factors (e.g., parental mental health, parental substance abuse, parental conflict, neglect, low parenting capability/capacity) to improve child outcomes within the family
- **Strengthening Family Networks –** Understanding and driving use of how best to ensure that children who are experiencing risk at home can either live safely in their family environment or as close to a family environment as possible, and where alternative care is required, how to support those carers and how to return children home safely.
- **Domestic Abuse –** Understanding the interventions that improve outcomes for children who are in families at risk of or experiencing domestic abuse and using this to influence national policy.
- **Relationships for Care Experienced Children –** Understanding and driving use of how to build relationships for children in care (and care leavers), to ensure that they are able to navigate the world successfully and prevent the cycles of intergenerational care.

Each area has its own set of impact goals and a portfolio of work, which are set out below. Additional areas of work are described in the **Practice Guides** and **Cross-cutting work** sections that follow.

Our impact

We have set ambitious long-term goals in each of our priority areas and have already made significant progress, including some notable achievements, towards these in 2025/26.

Policy making informed by evidence and practice

In 2025/26, Foundations delivered a particularly strong year of policy influence, with 69% of child and family policy documents citing our work. This reflects a reform-heavy policy agenda, strong ministerial interest in What Works evidence, and our increasingly effective engagement with policy teams at the Department for Education (DfE), alongside a growing portfolio of relevant evaluations and Practice Guides.

Through close collaboration with DfE policy teams, Foundations ensured that Practice Guides and other evidence outputs were embedded directly into a range of major statutory guidance and policy frameworks, including:

- DfE's
    - Children's Social Care National Framework
    - Working Together to Safeguard Children
    - Families First Partnership Programme Guidance
    - Best Start Family Hubs Programme Guides
    - Early Career Standards
- Ofsted's
    - Inspecting Local Authority Children's Services (ILACS) Framework.

Across these documents, Foundations' evidence – including Practice Guides, our Evidence Pie, and findings from our evaluations – are reflected in the expectations placed on local authorities, commissioners, and practitioners in order to ensure local services are grounded in the best available evidence on what works for children and families.

Foundations research outputs (including Practice Guides) and engagement efforts have ensured that evidence-based interventions are central to the reform approach of the Department for Education – delivering towards our 2028 impact goal for there to be a significant increase in the availability of evidence-based parenting support. DfE's Best Start Family Hubs programme now mandates that all local authorities should be delivering an evidence-based parenting intervention to achieve Government's ambition for 75% of children to have a Good Level of Development by the end of this parliament.

Foundations also played a key role in shaping the cross-government Violence Against Women and Girls (VAWG) strategy, launched in December 2025. We provided direct advice to DfE, Cabinet Office and the Department of Health and Social Care (DHSC) and successfully argued for stronger commitments to building the evidence base on what works. The final strategy included explicit focus on finding out what works as a priority going forward, and referenced Foundations' full-scale randomised controlled trials (RCTs) on two domestic abuse recovery programmes and our upcoming Practice Guides on child sexual abuse.

Practice improvements informed by evidence, driven by policy

Designed to complement the major reforms underway in children's services, in 2025/26 Foundations launched a new national initiative: our Evidence into Practice Programme to support local authority leaders to use evidence to strengthen local services. The programme is structured across three tiers of support to strengthen evidence-informed decision-making in local areas. At the national level, Foundations delivers events, networking opportunities and resources in partnership with sector bodies. At the regional level, Foundations engages with existing networks - including Regional Improvement and Innovation Alliances (RIIAs) and communities of practice - to increase awareness and use of evidence. At the local level, one local authority in each region of England, known as our Partner Places, has received £100,000 in direct funding and ongoing hands-on support from Foundations to recruit a Local Evidence Lead, implement evidence-based approaches, and share learning regionally and nationally.

Through this tiered engagement approach, the Evidence into Practice programme reached **95%** of local authorities in England in its first year of delivery.

To assess the programme's impact, the DfE disseminated a national survey to Directors of Children's Services. The survey found that **44% of all local authorities in England** – 67 of 153 – reported using Foundations' evidence, research and resources in their work, demonstrating the growing take-up of evidence-informed practice across the sector. Foundations remains committed to building on this progress, supporting a greater number of areas to adopt evidence-based approaches known to improve outcomes for children and families.

Further details about our progress towards our impact goals in each priority area are set out below.

Supporting parenting

Evidence-based parenting support is one of the most effective ways of supporting families to provide stable and nurturing environments for children. The evidence shows that structured parenting support significantly improves child behaviour, strengthens parenting skills, and reduces parental stress – even among parents with ongoing mental health challenges. Foundations is focused on ensuring that **children and young people are supported by their family to develop and thrive** (see our four child outcomes).

By 2028, Foundations' overarching goal is to see a significant increase in the availability of evidence-based parenting support across England, supported by two short-term impact goals for 2025/26:

1. A significant increase in the availability of evidence-based parenting support
2. Evidence-based parenting support, including recommendations from the parenting Practice Guides, is being used by local areas.

In 2025/26, Foundations has influenced DfE policy and funding to incentivise delivery of effective parenting support in several ways. This included:

- Influencing DfE decisions and use of local authority funding conditions to incentivise delivery of evidence-based parenting support

- Advising on specific parenting support interventions known to have impact on outcomes for both children and parents to inform commissioning Family Help under the Families First Partnership Programme, to support commissioning decisions in Family Help
- Supporting the Family Hubs team to identify relevant parenting interventions from the Parenting Through Adversity (0–10) Practice Guide for delivery through Best Start Family Hubs; and advising on the use of additional alternative provision (SEND) funding to support delivery of parenting support for disabled children
- Ensuring parenting support is positioned as a key enabler of improved child outcomes in updates to the Children's Social Care National Framework
- Further support included implementation guidance, how-to guides, and webinars for the Families First Partnership Programme, as well as ongoing advisory support to the Family Hubs team on areas such as national online parenting interventions.

Two new parenting Practice Guides were published in 2025/26: Parenting Disabled Children and Young People (and those with Special Educational Needs) and Parenting Through Adversity (11–18). We are supporting the implementation of these and other Practice Guides through our Evidence into Practice programme.

The Changemakers programme – delivered in partnership with the Youth Endowment Fund – tested whether embedding dedicated local evidence leadership could nurture a culture of evidence-based commissioning, design and delivery of support for children and families. Four local areas – City of York, Merton, Stockport and Wirral – recruited a Local Evidence Lead (LEL), who implemented selected evidence-based parenting interventions from Foundations' Guidebook, acting as a catalyst for change and enabling more effective implementation and improved access to support for families.

Interim evaluation findings from Cordis Bright are promising. The LEL role has proved pivotal in embedding evidence-based interventions, strengthening partnerships and promoting more reflective, evidence-informed practice. Early impacts have principally been seen in organisational culture, with improved awareness of evidence-based approaches, better coordination across services, and increased confidence in using evidence in decision-making. The final evaluation report is due to be published in September 2026. This learning from Changemakers has directly informed the design of the Evidence into Practice programme, which extends the model of local evidence leadership to nine Partner Places across all regions of England.

Overall, the *supporting parenting* priority area accounted for 17% of programme expenditure in 2025/26, reflecting an active year of policy influencing, the publication of two new Practice Guides, initiation of new evaluations, and the conclusion of the Changemakers programme.

Strengthening family networks

Evidence shows that strong family relationships can improve a range of children's outcomes and that children in non-family care settings – such as residential homes and secure accommodation – experience worse long-term outcomes than their peers. Drawing on a family's existing network can help identify sources of support and care that enable children to remain with their families.

Foundations is focused on ensuring that **children, young people and families stay together as much as is safely possible** (see our four child outcomes).

By 2028, Foundations' overarching goals are to see that all eligible families have access to a Family Group Conference before they go to court, and that the evidence base on how best to support kinship carers is strengthened by findings from at least one high-quality impact study. These are supported by two short-term impact goals for 2025/26:

1. Kinship Care Practice Guide recommendations are taken up by local areas
2. DfE policy on kinship is enabling robust impact evaluation, which will fill evidence gaps and strengthen service provision.

Family Group Conferencing

Family Group Conferences (FGCs) bring together a child's extended family and close family friends to make a plan in response to concerns about that child's safety and wellbeing. Foundations' randomised controlled trial (RCT) of the FGC model – the largest of its kind – found it to be effective at keeping children out of care, with an estimated 2,000 fewer children entering care per year as a result. In November 2024, on the basis of this evidence, the government mandated local authorities to offer family group decision-making (FGDM) of which FGCs are the best evidenced model, when children's services are considering initiating care proceedings, giving parents a legal right to be involved in planning and decision-making at this critical point, backed by dedicated funding. FGCs have also been referenced as an evidence-based model of FGDM in the DfE's 2026 Families First Partnership Programme guidance. Foundations' long-term impact goal in this area is on the way to be achieved.

To build on this, Foundations published research in 2025/26 on families' experiences of FGCs, providing insight into how families with different backgrounds – particularly those from minoritised ethnic backgrounds – and varying levels of need experience an offer of an FGC at the pre-proceedings stage. Alongside the research, Foundations published a practice briefing for referring professionals, FGC coordinators, managers and senior leaders, to increase understanding of FGCs and support equitable access and uptake. Ensuring that all families, regardless of background, have a genuine opportunity to access FGCs is central to Foundations' EDIE priorities. Foundations has advised DfE on the implications of the findings for implementation of the new FGDM duty.

Kinship Care

Kinship care – where a child is raised by a friend or family member who is not their birth parent – is an effective means of keeping families together. In 2025/26, Foundations made significant progress both in influencing kinship policy and in strengthening the evidence base on effective support for kinship families, alongside continued work towards our short-term goal of seeing Kinship Practice Guide recommendations taken up by local areas.

The Kinship statutory guidance published in October 2024 recommended that local authorities base their support for kinship care on the evidence set out in the Practice Guide. We completed a

six-month pilot with 11 local authorities in 2024/25 to support take-up of the Kinship Care Practice Guide recommendations. Through our Evidence into Practice programme we are continuing to support authorities to support LAs to strengthen their local kinship offer in line with Practice Guide recommendations.

In February 2026, the DfE announced a new pilot scheme to test financial allowances for kinship carers across seven Kinship Zones in England, backed by £26 million in funding. The pilot, which will run for up to three and a half years, will see kinship carers in seven local authority areas receive funding equivalent to the National Minimum Allowance for foster carers, reaching an estimated 5,000 children in kinship care. The pilot tests whether financial support reduces financial strain on kinship carers and improves placement stability and permanence – an area identified as promising in the Kinship Care Practice Guide, which found encouraging international evidence on the positive impact of financial allowances for kinship families. Foundations has commissioned Alma Economics to evaluate the pilot, generating robust evidence about how best to deliver financial support to kinship families and inform decisions about future expansion.

Based on the Practice Guide's recommendations, Foundations also identified two further types of support requiring stronger UK evidence – kinship navigator programmes and therapeutic support for kinship carers and children – and launched two pilot evaluations in January 2026 to assess their impact.

Foundations is also working to address gaps in the evidence on the experiences of minoritised ethnic children and young people in kinship care. In February 2026, two new qualitative research studies were launched. The first, Kinship Matters, explores the experiences of Gypsy, Roma and Traveller children and young people living in kinship care. The second, Kinship Care, Community and Culture, explores the everyday experiences of children and young people in kinship care living with a relative who does not share their ethnicity or another aspect of their cultural identity. Findings from both studies are expected by February 2027.

Overall, the *strengthening family networks* priority area accounted for 18% of programme expenditure in 2025/26, reflecting continued investment in kinship care policy influencing, new evaluation and research activity, and the dissemination of FGC practice implications.

Domestic abuse

Under this priority area, Foundations is focused on ensuring that **children and young people are safe in their homes** (see our four child outcomes).

By 2028, Foundations' overarching goals are to identify at least one intervention that works to support children affected by domestic abuse, and to evaluate a wider programme of at least five further 'best bets' for impact. These are supported by three short-term impact goals for 2025/26:

1. External funding to support the domestic abuse evaluation programme is secured
2. Impact evaluation of domestic abuse support services is shown to be possible and capacity within the sector to evaluate has increased

3. Foundations is recognised as an important voice in the sector on improving domestic abuse support for children.

In 2025/26, Foundations made significant progress in tackling the evidence gap on preventing domestic abuse and supporting the recovery of children. Over the course of the year, Foundations continued to raise the profile of both the scale and impact of domestic abuse on children, and the critical lack of evidence on what works to support those affected.

In November 2025, Foundations published an update to the REACH plan – an ambitious five-year programme to find out what works to prevent domestic abuse and support the recovery of babies, children and young people, first published in 2024. The update set out progress made in tackling the evidence gap and announced Foundations' intention to conduct the first full-scale RCTs of two recovery programmes: Bounce Back 4 Kids, delivered by PACT, and WeMatter, delivered by Victim Support. The report shared wider learning from pilot RCTs of both programmes and, crucially, demonstrated that it is possible to robustly and ethically evaluate the impact of domestic abuse programmes, incorporating RCTs within broader evaluation methods. REACH also showcased other evaluations, including feasibility studies and transportation studies, and how the learnings have been embedded into our current work programme and sector engagement.

Foundations was cited as a "source of high-quality evidence on violence against women and girls" in the government's Violence Against Women and Girls (VAWG) strategy in December 2025. The strategy references Foundations' full-scale RCTs of Bounce Back 4 Kids and WeMatter, had strong messages about the importance of improving the evidence base underpinning domestic abuse programmes, and committed to fund what works for the recovery of child victims. Both RCTs have been designated a departmental priority by the DfE.

Foundations has also convened sector representatives and officials across government to discuss the use of evidence in the delivery of domestic abuse support for children and families. The REACH update has been well received across the sector and recognised in parliament, helping to place the need for rigorous impact evaluation of domestic abuse services firmly on the national agenda. Foundations continues to offer policy input and to advocate for evaluation funding to be directed effectively towards domestic abuse services.

Overall, *domestic abuse* represented the largest area of programme expenditure in 2025/26, at 42% of total programme spend, reflecting Foundations' significant investment in two full-scale randomised controlled trials and a broad portfolio of evaluations in response to the scale of the evidence gaps in this area.

Relationships for care experienced children

Under this priority area, Foundations is focused on ensuring that **children in care and care leavers have stable, loving relationships** (see our four child outcomes).

By 2028, Foundations' overarching goals are to identify at least one intervention that supports young people to develop and maintain loving relationships and to see valid and reliable data on



care leaver wellbeing collected nationally in England, serving as a call to action for policy makers. These are supported by four short-term impact goals for 2025/26:

1. A measure of care leaver relationships and wellbeing is identified and taken forward in the DfE dashboard
2. Mentoring and Befriending Practice Guide recommendations are taken up by local areas and are influencing national policy and funders
3. DfE policy on relationships for care-experienced children is enabling robust impact evaluation, which will fill evidence gaps and strengthen service provision
4. Foundations is recognised as an important voice in the sector on improving relationships for children in care and care leavers.

Research highlights that supportive, trusted adult relationships are a key source of resilience for children and young people who experience trauma and adversity. However, care-experienced children and young people often miss the opportunity to form sustained bonds with adults and peers. There are currently few programmes or approaches designed to support relationships for care-experienced children that have been robustly evaluated, meaning we lack evidence on how best to support children in creating and maintaining these relationships. Foundations' work in this area is focused on addressing this gap.

Following publication of the Mentoring and Befriending Practice Guide in April 2025 – which provided important new evidence on the benefits that proven mentoring and befriending programmes can have for care-experienced children and young people – Foundations has provided advice to DfE and the Department for Culture, Media and Sport (DCMS) on the development of key reforms. DfE has agreed to update its guidance for independent visitors based on the Practice Guide's recommendations, reflecting Foundations' growing influence on policy in this area. Supporting local areas to implement the guide's recommendations is also a key objective of the Evidence into Practice programme.

Foundations is also working closely with DfE to identify a measure that could be used to capture and understand young people's meaningful relationships as part of their experience of the children's social care system. Foundations has presented its outcomes framework and a shortlist of candidate measures to the Department, with work underway to identify measures for family engagement. This short-term goal is close to being achieved and progress is expected to be confirmed in 2026/27.

Foundations is also engaged in substantial scoping activity on potential large-scale evaluations of programmes that support relationships for children in care and care leavers and is advising on the wider strategic direction on relationships and fostering.

Relationships for care-experienced children accounted for 1% of programme expenditure in 2025/26, reflecting a deliberate preparatory phase ahead of a substantial increase in evaluation activity planned for 2026/27.

Practice Guides

Practice Guides bring together the strongest available evidence from the UK and internationally on how best to achieve the objectives set out in the Children's Social Care National Framework. Commissioned by the DfE, they are designed to help local leaders plan and deliver effective help and support for children and families, providing clarity about the interventions and approaches that have been shown to improve outcomes.

Each Practice Guide is produced through a rigorous four-stage process: rapid evidence scoping reviews, conducted in consultation with the National Practice Group, to identify topics with sufficient evidence for a systematic review; full systematic reviews synthesising the best available evidence on what works, for whom and in what circumstances, including qualitative evidence synthesis of lived experience; the development of evidence-based guidelines and actionable recommendations, produced in partnership with academics, local leaders, commissioners and people with lived experience; and active implementation support, working with local authorities, DfE and the wider sector to promote and embed Practice Guide recommendations in local practice.

At the time of reporting, Foundations has published six Practice Guides:

1. Kinship care (October 2024)
2. Parenting through adversity (0-10) (February 2025)
3. Mentoring & befriending (April 2025)
4. Parenting disabled children & young people and those with special educational needs (July 2025)
5. Parenting through adversity (11-19) (November 2025)
6. Foster care (May 2026)

Forthcoming Practice Guides and associated systematic reviews include reunification interventions and practice; interventions for displaced children and young people (refugees and asylum seekers); supporting survivor victims of child sexual abuse; interventions for children and young people with sexually inappropriate or harmful sexual behaviour; educational outcomes for children with a social worker; and interventions for adoptive parents. Programme expenditure for Practice Guides is reflected either under the relevant priority area, or under cross-cutting costs when Practice Guide topics do not directly align with these.

Cross-cutting work

We have a number of projects that cut across our priority areas. These projects aim to develop capacity and standards in the sector and enhance the impact of our work. Cross-cutting activity accounted for 22% of programme expenditure in 2025/26, reflecting the launch and delivery of the Evidence into Practice programme – a major new national initiative representing a significant investment in strengthening evidence use across local authorities.

Evidence into Practice

The Evidence into Practice programme, launched in 2025/26 is Foundations' national initiative to support local authorities across England to strengthen evidence-informed decision making at every level of the system. The programme operates across three tiers of activity: national engagement events and online resources, regional network engagement including RIIAs and communities of practice, and direct funding and support for nine local authority Partner Places, one in each region of England.

The nine Partner Places, each of which received £100,000 to appoint a Local Evidence Lead supported by a Foundations Senior Practice Development Adviser, are:

1. Leicester City Council (East Midlands)
2. Southend-on-Sea City Council (East of England)
3. Northumberland County Council (North East)
4. Stockport Council (North West)
5. Wokingham Borough Council (South East)
6. Wiltshire Council (South West)
7. Bradford Children & Families Trust (Yorkshire & the Humber)
8. London Borough of Enfield (Greater London)
9. Telford & Wrekin Council (West Midlands)

The programme represents a deliberate investment in equipping local leaders with the tools, capacity and support to embed robust evidence across their local systems.

Outcomes Framework

Foundations developed an Outcomes Framework and Measures Database in 2025/26. The Outcomes Framework is designed to ensure that Foundations' programme of work is focused on the most important outcomes for vulnerable children, and that our evaluations measure positive change consistently across our portfolio of work. The accompanying Measures Database – which includes over 200 measures – provides Foundations and our commissioned evaluators with a robust and COSMIN-appraised resource to support evidence generation across the sector. Final publication of these project outputs is expected in June 2026.

Foundations' Guidebook

We launched the new Foundations Guidebook in May 2025 with refreshed branding, enhanced content, and improved web functionality.

The Guidebook has been embedded into national policy as a source of information to inform decision making with local authorities delivering evidence-based parenting interventions as part of Best Start Family Hubs and Family First Partnership Programmes. Between April 2025 and March 2026 Guidebook annual views were 102, 828, and our Guidebook annual users were 71,400.

To continue improving the Guidebook, in April 2026 we further strengthened this work by publishing the new Guidebook Handbook v 2.0. This supersedes the previous Technical Guide

(now Handbook v 1.0) and includes a more thorough description of Foundations' process for assessing the evidence for an intervention, updated evidence standards and information on new features, including: clearer guidance on adaptions; EDIE summaries; an updated cost model; and a streamlined process for partners. The updated evidence standards at Level 3 comprise implementation guidance for Cochrane's RoB2 and ROBINS-I tools, and a Guidebook specific add-on set of criteria. These have been externally validated, piloted and peer reviewed.

We also published an EDIE position statement that outlines our commitment to advancing EDIE principles specifically within the Foundations Guidebook.

We will re-start Guidebook assessment in 2026 to review and add new interventions to the Guidebook. Over the next year, we want to work with partners on future improvements to the Guidebook to make it more transparent and align more closely with a new Foundations Outcomes Framework.

Publications

Foundations released 25 publications in the 2025/26 financial year, including tools, case studies, and systematic reviews. These publications are linked below:

- Understanding police involvement in responding to conflict between parents
- Mentoring & Befriending Practice Guide
- Impact of mentoring and befriending practice & interventions for 'at-risk' and care-experienced children and young people: Systematic review
- Family Group Conferences in practice
- Families' experiences of Family Group Conferences: Rapid evidence review
- Southwark Fathers Group: Feasibility study
- Improving Safeguarding through Audited Father-Engagement (ISAFE): Randomised controlled trial & implementation and process evaluation
- Multi-Agency Safeguarding Hubs: Implementation and process evaluation
- Multi-Agency Safeguarding Hubs: Implications for Policy & Practice
- Parenting Disabled Children & Young People Practice Guide
- Parenting interventions for parents and carers of disabled children and young people: Umbrella review, meta-analysis, and qualitative meta-synthesis
- Selecting and validating outcome measures for the Domestic Violence and Abuse Core Outcome Set (DVA-COS)
- Partnership for Change: Co-production and feasibility randomised controlled trial
- Kinship Care Mediation: A feasibility study
- Impact report 2024-2025
- Restart: A feasibility study
- Bounce Back 4 Kids: Pilot randomised controlled trial
- Bounce Back 4 Kids: Summary report
- WeMatter: Pilot randomised controlled trial

- WeMatter: Summary report
- REACH: An update on our five year plan
- Parenting Through Adversity Practice Guide (11-18)
- Parenting and whole-family interventions for families with multiple & complex needs (11-19): A mixed-methods systematic review
- Family Group Conferences: Service design & family experience
- Family Group Conference access & uptake: Learning from families

Foundations' organisational development

Foundations concluded a strategy refresh in July 2025, which brings greater emphasis to which children we are most concerned with (children receiving targeted family support due to family risks, children with a Child in Need Plan, a Child Protection Plan and those in and leaving care) and the outcomes we are improving (children are supported to develop and thrive, children are safe in their homes, children are supported to live within their family network and children in care have loving stable, relationship). The strategy refresh doesn't significantly change what we're doing but helps us to be more focused and therefore more impactful. Helpful conversations with the department, during the process, mean that we are confident that we are well-aligned with DfE's strategic priorities and therefore able to provide the right advice to government, at the right time.

Our refreshed website launched on 2 December 2025 and now features better information about Foundations as a What Works Centre, about our role as a funder, our work on equality, diversity, inclusion and equity (including our anti-racism work), and features a new area on our Evidence into Practice programme. The website also has improved layout and functionality.

People

In July 2025, we conducted our annual staff survey to assess engagement, following up on priorities identified in the previous year. The results show a 74% positive engagement score, representing a 2% increase from 2024. We were particularly encouraged by the positive shifts in areas previously identified for improvement, including EDIE (up 13%), strategy (up 7%) and leadership communication (up 9%). As in previous years, staff highlighted a strong and supportive culture at Foundations, reflected especially in the qualitative feedback.

Analysis of the results identified three key areas for further focus: career development and progression, workload and wellbeing, and EDIE. Staff requested more access to learning and development opportunities and longer-term progression, although this partly reflects career stage. Workload pressures and wellbeing remain areas raised by staff, reflecting the need to deliver more with less being experienced across the public and charity sector . While there has been a clear and positive shift in belonging and inclusion, particularly for racially minoritised colleagues, feedback indicates a need to broaden our focus to include other characteristics, including neurodiversity.

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

ambition. Over the past year, we have achieved a combined positive total of 90% of all set OKRs and 88% on all anti racism OKRs.

Equality, Diversity, Inclusion and Equity

Foundations Strategy (published in 2023) identified substantial racial disparities in early intervention and children's social care that cannot be explained by deprivation alone. Racially and ethnically minoritised groups are represented differently across the children's social care system in ways that indicate some communities do not receive the support they need, resulting in poorer outcomes, while others face disproportionately higher levels of intervention. At Foundations, we believe we have a responsibility to respond actively to this evidence and have decided to make anti-racism a strategic priority, adopting an intersectional lens that recognises how racial inequalities interact with other protected characteristics.

In 2025/26, Foundations made significant progress in embedding anti-racism across our organisational culture and work programme. An all-staff away day in June 2025 focused on our anti-racism transformation plan. As part of this plan, we have developed and published our anti-racism pledge, launched a dedicated EDIE page on our website, introduced reverse mentoring for senior leaders, supported the regular engagement of our staff-led groups, and embedded annual awareness events – including Black History Month and Race Equity Week – into our organisational calendar. We established a Race Equity Expert Advisory Group, bringing together professional and non-professional experts, including individuals with lived experience, to provide independent oversight of our progress. We also recruited two Senior Fellows for Race Equity, who supported us to embed anti-racism in our organisational development and in our work programme.

Across our work programme, anti-racism and EDIE considerations are embedded in our grant-making and evaluation activity, including through EDIE workshops with project partners and co-produced action plans for every project we initiate. This is reflected in our FGC research, which examined how families from minoritised ethnic backgrounds experience and offer of an FGC, and in two new qualitative studies on the experiences of minoritised children in kinship care, with findings expected by February 2027.

Advisory groups

Foundations' advisory groups bring together people with diverse backgrounds, expertise and lived experience to shape our work and strengthen our impact. Spanning professional, academic and personal perspectives, these groups provide independent challenge, specialist knowledge and accountability across our research, practice and organisational development - ensuring that what we do is both technically robust and meaningfully connected to the children and families we seek to serve.

Experts by Experience Panel

Established in November 2024, the Experts by Experience Panel has rapidly become an important influence on Foundations' work. The Panel brings together 13 members from across England – eight young people aged 16–25 and five parents and carers aged 30–60 – each with direct lived experience of family services. Young people on the Panel bring experience of being in care or involvement with Early Help, Child in Need and Child Protection plans. Parents and carers – including birth parents, kinship carers, foster carers and adopters – bring perspectives shaped by engagement with services from early intervention onwards. Together, they act as a critical friend to Foundations, ensuring that our work and communications are grounded in the realities of the systems and services we seek to influence.

The Panel meets online monthly, with members offered additional opportunities to contribute to specific areas of Foundations' work according to their interests. An annual in-person gathering in London provides an opportunity for deeper reflection and connection.

In 2025/26, the Panel made a tangible contribution across several areas of Foundations' work. Strategically, Panel members contributed to the development of our refreshed organisational strategy and to the Outcomes Framework due to be published in June 2026, helping our research partners to consider which outcomes matter most to children, young people and families. One Panel member is also providing reverse mentoring to our Chief Executive, sharing insights of their experience of the children's social care system as a minoritised ethnic young person.

The Panel has also played a direct role in shaping Foundations' funding decisions. Members reviewed and prioritised applications to our open call for Quasi-Experimental Design evaluations, with their views informing decisions made by Foundations' Grants Committee. Panel members also contributed to the funding decisions for our two new kinship care evaluations – on kinship navigator programmes and therapeutic support for kinship carers and children – as well as for our two qualitative studies on the experiences of ethnically minoritised children in kinship care, Kinship Matters and Kinship Care, Community and Culture, both launched in early 2026.

Beyond their formal panel role, members have represented Foundations externally, including speaking in parliament at a Practice Guide launch and meeting with the Kinship Ambassador, Dr Jahnine Davis. Members continue to participate in advisory groups for individual Practice Guides, and feedback from the Panel's annual in-person session in November confirmed that members highly value their involvement and the role they play in shaping Foundations' work. Foundations is committed to deepening this relationship further and expects to have achieved lived experience representation on our Board of Trustees the end of 2026.

Race Equity Expert Advisory Group

In 2025/26, the Race Equity Expert Advisory Group (REEAG) was established as a core component of Foundations' anti-racism transformation plan. The Group brings together a diverse range of professional and non-professional experts, including individuals with lived experience, to provide independent oversight and accountability on Foundations' race equity commitments. The REEAG advises and challenges the organisation on the implementation of its anti-racism transformation

plan, strengthens governance by providing direct guidance to Trustees and the Senior Leadership Team, and ensures coherence across organisational development and programme activities related to anti-racism. Impact is measured annually, by the change we will see in each pillar of the transformation plan, with the first annual reporting due in June 2026.

Evidence & Evaluation Advisory Panel

The Evidence and Evaluation Advisory Panel (EEAP) provides expert advice and guidance on Foundations' evidence standards and methodological approaches. The Panel has supported Foundations across a number of key activities: our EDIE guidance to partners, evidence generation strategy, and evidence standards for Practice Guides and the Guidebook. The Panel holds Foundations to account to ensure we maintain high methodological standards and provides the expertise needed to implement our standards in practice – helping to ensure that our evidence outputs are rigorous, actionable and credible.

Guidance Writing Advisory Group

The Guidance Writing Advisory Group plays a vital role in the development of Foundations' Practice Guides, contributing a wide range of skills, knowledge and sector expertise to ensure each guide is technically robust and genuinely useful for senior leaders and commissioners. For each Practice Guide, the Group is joined by specialist advisers with topic-specific expertise, as well as people with lived experience, ensuring that guidance is informed by the best available knowledge at every stage of production. This group has supported Foundations in the development of all six published Practice Guides.

Fundraising practice

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

Financial Review

Funding

Foundations is predominantly funded by the DfE with additional, project-specific grant funding received in the year from a DfE contract, the Youth Endowment Fund, and the Cabinet Office. In March 2025, Foundations' main grant from the DfE was renewed for two years. Without this support we would not be able to operate, and we are incredibly grateful for the service contracts and grant funding that has been provided.

Income & expenditure

In the financial year under review, income including grants and trading activities, was £8,898,104 (2025: £7,245,849). This included grants from the Department for Education totalling £8,147,040 (2025: £5,576,789). Total expenditure for the year was £8,867,221 (2025: £7,120,035). The main elements of expenditure were Grant expenditure on activities £3,220,059 (2025: £1,552,478) and Salaries and wages £4,397,900 (2025: £4,295,684). The growth in Grant expenditure is a 107% increase on the previous year, in line with our increase in activities.

Reserves and going concern

Foundations needs to hold reserves to ensure that it can maintain its operational stability and meet its commitments to staff, suppliers and grantees when they fall due. The charity holds a level of reserves that will provide sufficient resilience against the financial impact of funding delays and to provide a financial cushion should funding be reduced or withdrawn.

The charity aims to hold between £1.65m and £2.54m of free reserves to cover day to day working capital requirements and full mitigation should levels of grant funding reduce significantly or be withdrawn.

As at 31 March 2026, the charity held £2.8m of free reserves, which is £0.26m above the higher range of the policy.

The Trustees are not aware of any material uncertainties that impact going concern for this assessment period because it has confirmed funding for 2026/27 and sufficient reserves to manage a wind down thereafter. However, we are tendering for 10 years of grant funding from DfE, the outcome of which could affect whether Foundations is a going concern at the end of the 2026/27 financial year.

Risks and uncertainties

The Board and trustees acknowledge their risk management responsibility – risk management is a key strategic activity for the Board. It is routinely woven into the cycle of Board meetings, committee meetings (in particular the Finance Audit and Risk Committee), senior leadership team meetings and project management.

Foundations' risk management policy sets out the strategic context of risk management activities in Foundations, the Board's overall responsibilities and its expectations of other people and groups (such as Board committees and the Chief Executive) within the organisation.

The major risks to the charity are documented in a comprehensive risk register and management of these are monitored and reviewed by the Finance Audit and Risk Committee at each Committee meeting and reported to each Board meeting. Risks are considered at a strategic, operational and project level. All identified risks are tracked in the risk register, together with an assessment of their impact and likelihood (against a clear and consistent criterion), a summary of the mitigating actions and the risk owner.

Risks may arise from the environment in which Foundations operates, whilst others may relate to the strengths and weaknesses of the charity at this point in its development. Foundations regularly considers the key risks to which it is exposed and articulates its risk response as appropriate. Project risks are identified within the established project management processes. Foundations' operational and strategic risks are identified primarily through senior leadership team discussions, supplemented by discussions with external advisers and trustees. Some risks are mitigated by holding insurance, which is comprehensive. Insured risks include public and employers' liability, professional indemnity and Trustees' liability. Operational risks are managed by having clear policies and guidance for staff or contractors in the conduct of their work and other internal controls such as delegations of authorities and systems-based controls. External risks are managed on a case-by-case basis, and those risks which the charity cannot fully mitigate are managed by the charity holding sufficient reserves.

The Finance Audit and Risk Committee has assessed the overall risk management process and the major risks to which Foundations is exposed and is satisfied that systems are established to identify and mitigate the charity's exposure to those risks.

The risk categories identified with the highest scores (combined impact and likelihood), after risk mitigation strategies have been considered, are as follows:	**These risks have been mitigated through the following actions:**
Inability to secure new long-term funding after the expiry of the current core grant from the Department for Education.	Foundations has submitted a bid for 10 years of funding from DfE to continue to deliver the What Works Centre for Children and Families. If the bid is unsuccessful, the Board will consider options for Foundations' future. If the bid is not successful, Foundations may not be a going concern at the end of financial year 2026/7. Detailed scenario planning, including win, lose and delay, has been prepared and shared with the Board.
A decision on future funding expected in August 2026. There is a 6–7-month period between the decision and Foundations' current grant expiring in March 2027. A delay to the future funding decision could seriously impact Foundations' ability to prepare for either outcome scenario.	We have a new Organisational Development plan that sets out priorities for 2026/27 with associated timelines that will ensure Foundations is ready for the start of the new grant in April 2027, on the assumption that the future funding bid is successful, and a scenario plan for the future funding bid being unsuccessful. If a decision on future funding is delayed, we will escalate within DfE, and highlight the impact on staff and projects, and on ability to TUPE staff by the start of the new grant, if our bid is unsuccessful.

Instability in government could delay future funding decisions. A change of government could mean a significant shift in policy direction including the risk of what work centre funding being withdrawn.	As stated in the risk above, if a decision on future funding is delayed due to political instability we will escalate within DfE and highlight the impact on staff projects and any potential exit planning.
Foundations' budget for 2026/27 and the following 5 years is as lean as possible, to maximise value for money. There is little headroom for unforeseen changes or budget pressures, including higher rates of inflation.	The budget is monitoring carefully by the Finance Audit and Risk Committee. If necessary, reductions will need to be made across our cost base, and we will work with our funders to implement this whilst prioritising impact for children and families.
There has been an increase in high-profile cyber-attacks and Foundations, like all organisations, is at risk of an attack.	We have high quality cyber security through our external IT provider, including Secure+, network security and malware protection on all devices. Our Cyber Essentials accreditation has just been renewed for 2026. The Senior Leadership Team and trustees held a cyber-attack simulation exercise in September 2025 and found gaps in our cyber-attack response, relating to our ability to communicate with staff and key stakeholders without our email system, and in prioritising time-sensitive decision-making. Actions to address the gaps are now complete.

Structure, Governance and Management

Foundations – What Works Centre for Children and Families, is a registered charity and a company limited by guarantee, governed by a Memorandum and Articles of Association, updated on 7 December 2022.

Trustees

The board of trustees, who are each legal directors for company law purposes, has ultimate responsibility for Foundations. Trustees are responsible for setting the strategy for Foundations and securing both the public benefit delivered through its outcomes and impact, as well as the sustainability of the charity. Trustees regularly review the progress of the charity, its funding and the work of its committees.

In 2025/26, leadership of Foundation's board of trustees continued under Sam White as chair, who was appointed in October 2024.

Trustees are recruited by the chair, subject to approval by the trustees. Appointed trustees are provided with a background briefing and induction about their responsibilities and the objectives, operations, governance, funding and achievements of the charity.

The board recruited three new trustees in 2025/26: Rashida Baig MBE, Martin Birch and Krupesh Patel who bring a wealth of experience in children's services, public sector leadership, finance, and community engagement (see the press release).

Trustees had an in-depth session on charity governance in May 2025, and the new Charity Governance Code was sent to them in November 2025. Governance will continue to be a strong focus for the Board. Trustees were enrolled on SAFEcic safeguarding training. Safeguarding training is done by all current and new trustees every 2 years. In January 2026, trustees completed a Board Effectiveness review led by the Chair of Trustees, the findings were reported back and discussed at the February Board meeting.

Foundations considers each of the trustees to be independent in character and judgement and understands that they have no relationships that are likely to affect, or could appear to affect, their judgements with regard to the charity. Declarations of interest are required from new Trustees upon appointment, and are renewed annually, and every meeting of the Board requires that any new interests are declared. No remuneration is provided except for reasonable travel and subsistence costs and no remuneration was given in 2025/26.

There are three sub-committees of the board, each with specific terms of reference set by the board:

1. **Finance Audit and Risk Committee** reviews the risks, controls and financial management of the charity, including an annual external audit
2. **Grants Committee** reviews funding rounds and agrees which programmes to fund, review and approve extensions, budget changes over 20% or withdrawal of funds

3. **People Committee** reviews the organisation's policies and approach to performance management, pay and reward and HR matters

The trustees are also responsible for the appointment of the Chief Executive, to whom they delegate the day-to-day running of the charity. Dr Jo Casebourne was appointed as CEO of the newly merged Foundations in 2022 and leads a strong and experienced leadership team to drive the organisation forward.

Foundations is a What Works Centre. This 'What Works' status places additional responsibility upon the charity to be independent of government and have a clear and relevant policy focus. In all aspects of work, Foundations adheres to these standards, irrespective of the funder. The work undertaken by Foundations clearly fits within the remit of a What Works Centre, by focusing on evidence generation and getting that evidence used in policy and practice.

Staff

Our employees are from a diverse range of backgrounds; drawing together expertise and experience from a number of different fields. Trustees record their appreciation of the efforts of the staff, who have made an enormous contribution to the successes of the organisation during the year.

In 2025/26 the Senior Leadership Team comprised the:

- Chief Executive – Dr Jo Casebourne
- Deputy Chief Executive – Donna Molly OBE
- Director of Evidence – Dr Aoife O'Higgins
- Director of Finance and Operations – Anna Bacchoo

This team meets regularly and is the coordinating group responsible to the Chief Executive for the day-to-day operations of the organisation.

Pay and remuneration

The People Committee reviews the organisation's policies and approach to performance management, pay and reward and HR issues. The Chair reviews the performance and salary of the Chief Executive. The trustees discuss and agree any 'cost of living' increases in salaries which are applied to employees, together with the overall framework within which staff pay is set. The setting of all other employees' salaries is delegated to the Chief Executive and Senior Leadership Team, provided that it is within the agreed framework. Increases in salary are dictated by external benchmarking to ensure Foundations is a highly paid and high performing organisation.

Auditors

Sayer Vincent were appointed as the organisation's auditors in November 2024.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Foundations – What Works Centre for Children and Families for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved and signed on behalf of the trustees by:

Sam White
Chair, Board of Trustees
Date: 14 July 2026

Reference and Administrative Details

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

Country of incorporation: England and Wales.

Country of registration: England and Wales.

Trustees

Previous Trustees

David Otudeko (Resigned 4 July 2025)
Ailsa Swarbrick (Resigned 31 July 2025)
Jenny Coles CBE (Resigned 11 September 2025)

Current Trustees

Sam White, Chair
Baroness Hilary Armstrong
Reshard Auladin
Kelly Beaver MBE
Professor Nicholas Pearce
Professor Paul Ramchandani
Rashida Baig MBE (Appointed 16 October 2025)
Martin Birch (Appointed 16 October 2025)
Krupesh Patel (Appointed 16 October 2025)

Chief Executive

Dr Jo Casebourne

Bankers

Lloyds Bank Plc

25 Gresham street

London

EC2V 7HN

CCLA

PO Box 12892

Dunmow, Essex

CM6 9DL

Solicitors

Bates Wells

10 Queen St Place

London

EC4R 1BE

Auditors

Sayer Vincent LLP

110 Golden Lane

London

EC1Y 0TG

Foundations – What Works Centre for Children and Families was incorporated as a company limited by guarantee on 2 August 2019: Company No. 12136703 under the name What Works for Children's Social Care. Following a merger of the company on 15 December 2022 with the Early Intervention Foundation the name was temporarily changed to What Works for Early Intervention and Children's Social Care and then permanently to Foundations – What Works Centre for Children and Families on 25 May 2023.

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

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

Opinion

We have audited the financial statements of Foundations – What Works Centre for Children and Families (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Foundations - What Works Centre for Children and Families' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Coyle (Senior statutory auditor)

31 July 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Financial statements

Statement of Financial Activities (Including Income and Expenditure account) for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	2026 total £	Unrestricted funds £	Restricted funds £	2025 total £
Income from:							
Charitable activities	**3**	2,093,472	6,683,223	**8,776,695**	1,807,824	5,183,760	6,991,584
Trading activities	**4**	707	-	**707**	182,999	-	182,999
Profit on sale of assets		-		**-**	10,632		10,632
Investments		120,702	-	**120,702**	60,634	-	60,634
Total Income		2,214,881	6,683,223	**8,898,104**	2,062,089	5,183,760	7,245,849
Expenditure on:							
Charitable activities	**5**	2,162,918	6,704,304	**8,867,222**	2,022,771	5,097,264	7,120,035
Total Expenditure		2,162,918	6,704,304	**8,867,222**	2,022,771	5,097,264	7,120,035
Net income for the year		51,963	(21,081)	**30,882**	39,318	86,496	125,814
Tranfers between funds		50,000	(50,000)	**-**	-	-	-
Net movement in funds		101,963	(71,081)	**30,882**	39,318	86,496	125,814
Reconciliation of funds	**19**						
Balances at 1 April 2025		2,677,983	86,496	**2,764,479**	2,638,665	-	2,638,665
Balances at 31 March 2026		2,779,946	15,416	**2,795,362**	2,677,983	86,496	2,764,479

All amounts relate to continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities. The notes on pages 40 to 56 form part of these financial statements.

Movements in funds are disclosed in note 19.

Balance Sheet as at 31 March 2026

	Note	2026		2025	
		£	£	£	£
Fixed assets					
Tangible fixed assets	**14**		29,841		52,905
			29,841		52,905
Current assets					
Debtors	**15**	2,688,499		1,530,177	
Cash at bank and in hand		2,494,827		2,297,640	
		5,183,326		3,827,817	
Current liabilities					
Creditors: amount falling due within one year	**16**	(2,417,804)		(1,116,243)	
Net current assets			2,765,521		2,711,574
Net assets			2,795,362		2,764,479
Funds	**19, 20**				
Restricted funds			15,416		86,496
Unrestricted funds			2,779,946		2,677,983
			2,795,362		2,764,479

The financial statements were approved by the Board and authorised for issue on 14 July 2026 and signed on their behalf by:

Sam White
Chair, Board of Trustees

Date: 14 July 2026

Company registration number: 12136703

Statement of Cash Flows for the year ended 31 March 2026

	Note	2026	2025
		£	£
Net cash provided by / (used in) operating activities	**21**	80,769	(298,563)
Cash flows from investing activities:			
Interest received		120,702	60,634
Proceeds from sale of fixed assets		-	22,159
Purchase of tangible fixed assets		(4,285)	(46,126)
Net cash provided by investing activities		116,417	36,667
Net increase / (decrease) in cash and cash equivalents		197,186	(261,896)
Cash and cash equivalents at the beginning of the year		2,297,640	2,559,536
Cash and cash equivalents at end of year		2,494,827	2,297,640

	As at 1 April 2025	Cash flows	As at 31 March 2026
	£	£	£
Cash at bank and in hand	2,297,640	197,187	2,494,827
Total	2,297,640	197,187	2,494,827

Notes to the Financial Statements

1. Charity Information

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

2. Accounting Policies

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2026) and the Companies Act 2006. Additional information has been provided where this increases understanding of the figures.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The following accounting policies have been applied consistently during the current and previous year.

Going concern

The Trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for the period of at least one year from the date of approval of the financial statements.

As at 31 March 2026, the charity had total funds of £2,816,442 with free unrestricted reserves of £2,816,442. The charity's main grant from the DfE has been renewed to March 2027. The charity submitted a bid on 14 May 2026 for a new 10-year DfE grant, to deliver the What Works Centre for Children and Families, that would begin on 1 April 2027. The outcome of the bid is expected in August 2026.

If core funding is not obtained in future years, the charity has an exit strategy in place. Based upon this and further funding for project work, the charity is well-placed to manage operational and financial risks successfully for the foreseeable future.

Having reviewed forecasts prepared by management, the Trustees are confident that the charity will continue to meet its obligations as they fall due and that therefore the going concern basis continues to be appropriate.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

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

Donations are recognised on receipt. Other income is accounted for on a receivable basis.

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Expenditure

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

Expenditure is classified under the following activity heading:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, statutory reporting, legal costs and Trustee expenses linked to the strategic management of the charity.

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

Where a grant has been offered subject to conditions, which are within the control of Foundations, which have not been substantially met, the amount is noted as a commitment (see note 16), but it is not accrued.

Subsidiary undertaking

On 27 August 2021 the charity incorporated The Evidence Quarter C.I.C, a community interest company without share capital which was a 100% owned subsidiary of Foundations – What Works Centre for Children and Families. The subsidiary is not material to the Group and therefore Group accounts have not been prepared. On 25 February 2025 the Board of The Evidence Quarter CIC took the decision to start to close the company as a result of the lease on the Evidence Quarter office coming to an end. The company was dissolved on 24 February 2026.

Tangible fixed assets

Items of equipment are capitalised where the combined purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Where assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years
Fixtures and fittings	5 years
Leasehold improvements	length of the lease

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Financial instruments

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Taxation

The charity is a registered company, number 12136703 and is exempt from corporation tax under the provisions of Sections 466-493 of the Corporation Taxes Act 2010.

Leases

Operating lease costs are charged to the Statement of Financial Activities as incurred, on a straight-line basis over the term of the lease term.

Pensions

All qualifying employees are invited to join the charitable company's defined contribution scheme. For those employees who are opted into the defined contribution scheme, the charitable company makes a contribution currently equivalent to 6-8% of gross salary into the schemes. The charitable company's contribution is charged to the Statement of Financial Activities in the financial year. The charitable company has no liability under the scheme other than for the payment of these contributions.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

(i) Useful economic life of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic life and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future economic utilisation and the physical condition of the assets. See note 14 for the carrying value of tangible fixed assets and the accounting policies for the useful economic lives for each class of asset.

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2026 total £	2025 total £
Grants	1,894,380	6,683,223	8,577,603	6,644,646
Contracts with charitable purposes	199,092	-	199,092	346,938
	2,093,472	6,683,223	8,776,695	6,991,584
For the year ended 31 March 2025	1,807,824	5,183,760		6,991,584
Grants (2026)				
DfE Core grant	1,894,380	6,252,660	8,147,040	
ETF Grant	-	123,814	123,814	
DWP Grant	-	-	-	
YEF Grant	-	306,750	306,750	
	1,894,380	6,683,224	8,577,604	
Grants (2025)				
DfE Core grant	1,460,886	4,115,903		5,576,789
ETF Grant	-	314,690		314,690
DWP Grant	-	370,917		370,917
YEF Grant	-	382,250		382,250
For the year ended 31 March 2025	1,460,886	5,183,760		6,644,646

4. Income from other trading activities	2026 total	2025 total
		£
Rental income	-	157,340
Other income	707	25,659
	707	182,999

All income from other trading activities were unrestricted in both periods. Rental income was from tenants who occupied spare desks at the Evidence Quarter. This drop in rental income was due to us vacating our former premises as the Lease expired.

5. Charitable activities	Notes	2026 total	2025 total
		£	£
Grant expenditure on activities	7, 8	3,220,059	1,552,478
Direct costs on charitable activities		304,028	312,673
Salaries and Wages	12	4,397,900	4,295,684
Support costs	9	899,319	906,393
Governance costs	9	45,916	52,807
		8,867,222	7,120,035

Analysis by fund		
Unrestricted funds	2,162,918	2,022,771
Restricted funds	6,704,304	5,097,264
	8,867,222	7,120,035

6. Net income for the year before transfers	2026 £	2025 £
This is stated after charging/(crediting):		
Depreciation	27,350	33,078
Profit on sale of fixed assets	-	(10,632)
Other operating leases	511,044	308,925

	2026 £	2025 £



7. Grant expenditure (see notes 5 and 8) by funders

DfE Core grant	2,805,029	993,630
ETF grant	87,199	247,678
YEF grant	327,830	311,170
	3,220,058	1,552,478

8. Grant expenditure by priority area and institution

		2026 £
Supporting Parenting		
Family Safeguarding	The Centre for Family Safeguarding Practice	2,400
Family Safeguarding	Verian	84,799
Early Years Interventions	University College London	35,000
Changemakers	London Borough of Merton	81,466
Changemakers	Stockport Metropolitan Borough Council	85,000
Changemakers	Wirral Borough Council	85,000
Changemakers	City of York Council	93,227
Changemakers – evaluation	Cordis Bright	84,350
Family Hub Accelerator Fund (2024/25)	Stockport Metropolitan Borough Council	21,080
		572,322
Strengthening Family Networks		
FGC Service design	Coram	12,568
Kinship Connected - delivery	Grandparents Plus	208,000
Kinship Connected - evaluation	CEI Global Ltd	40,000
The Just Right State	North Tyneside Council	43,000
The Just Right State	Verian	45,000
Connected Carers	Stockport Metropolitan Borough Council	15,000
Kinship Financial Allowances	Alma Economics	38,715
Kinship Financial Allowances	Alma Economics	33,780
Kinship EDIE - Mixed Heritage Kinship Care Experiences	Cardiff University	45,658
Kinship EDIE - Gypsy, Roma and Traveller (GRT) Kinship Care	University of Central Lancashire	39,082
Special Guardianship Orders reform	Alma Economics	45,000
PG - Reunification Intervention and Practice	National Children's Bureau	9,999
		575,802
Domestic Abuse		
Restart - evaluation	Cordis Bright	81,336
Fathers for Change - delivery	The Fatherhood Institute	33,000
Fathers for Change - evaluation	Behavioural Insights Team	35,153
For Baby's Sake	The For Baby's Sake Trust	29,975
WeMatter - delivery	Victim Support	576,486
WeMatter - evaluation	Kantar	104,745
Bounce Back 4 Kids - delivery	PACT / Parents and children together	325,000
Bounce Back 4 Kids - evaluation	IFF Research	99,805
Developing DA outcome measures	University of Sussex	38,900
Rapid Evidence Review	Manchester Metropolitan University	9,999
		1,334,399
Relationships for Care Experienced Young People		
PG – Interventions for foster carers	CEI Global UK Ltd	25,057
		25,057
Cross Cutting Work		
Foundations Guidebook	Liverpool John Moore's University	9,999
Outcomes Framework	Oxford Measured Limited	137,841
Implementation Guidance for LAs	CEI Global UK	9,511
Evidence into Practice	Bradford Children & Families Trust	50,000

Evidence into Practice	Enfield London Borough Council	50,000
Evidence into Practice	Leicester City Council	25,000
Evidence into Practice	Northumberland County Council	50,000
Evidence into Practice	Southend on Sea City Council	50,000
Evidence into Practice	Stockport Metropolitan Borough Council	50,000
Evidence into Practice	Telford & Wrekin Council	50,000
Evidence into Practice	Wiltshire Council	50,000
Evidence into Practice	Wokingham Borough Council	50,000
Evidence into Practice - Dissemination partner	National Children's Bureau	25,000
Rapid Evidence Review on Child Sexual Abuse	Manchester Metropolitan University	9,984
PG – Child Sexual Abuse – Supporting victim survivors	University of Central Lancashire	43,535
PG – Child Sexual Abuse – Prevention of Harmful Sexual Behaviour	University of Central Lancashire	51,600
		712,470
		3,220,058

		2025 £
Alma Economics	Kinship Financial Allowances	22,520
Anna Freud Centre	Displaced Children	119,900
Behavioural Insight	Breaking the Cycle	10,541
Behavioural Insight	Fathers for Change	35,154
CEI Global UK	Evidence Review on Kinship Care	29,750
CEI Global UK	Parenting Systematic Review	15,000
CEI Global UK	Foster and Adoptive Carers	134,992
City of York Council	Changemakers	169,773
Coram	FGC Service Design	66,694
Cordis Bright	Changemakers Evaluation	75,777
IFF Research	Bounce Back 4 Kids	153,974
LB Merton	Changemakers	126,750
Liverpool John Moore's	Parenting 11-19	133,181
National Children's Bureau	Reunification interventions	124,939
Oxford Measured	Outcomes Framework	22,109
PACT: Parents and Children Together	Bounce Back 4 Kids	21,006
RAND Europe	For Baby's Sake	5,482
Safelives	Restart	17,869
Stockport BC	Changemakers	126,750
The Fatherhood Institute	Fathers 4 Change	40,000
The For Baby's Sake Trust	For Baby's Sake	(114,656)
Verian	WeMatter	88,223
Wirral BC	Changemakers	126,750
		1,552,478

The For Baby's Sake Trust negative figure in 2025 arose because the project was paused and unspent funds were returned. It is the intention to restart the project in 2026/27.

9. Support and governance costs

	Support Costs	Governance costs	2026 total	2025 total
	£	£	£	£
Depreciation	27,350	-	27,350	33,078
Legal, professional, HR	68,776	13,036	81,812	143,986
Other finance costs	2,991	-	2,991	597
Office administration	184,591	-	184,591	214,747
Premises costs	511,113	-	511,113	467,518
Marketing and public relations	44,427	-	44,427	13,409
Other Staff Costs	46,438	-	46,438	35,191
Audit fees - Statutory Audit	-	24,480	24,480	23,520
Audit fees – Other	-	8,400	8,400	10,200
Accountancy	13,636	-	13,636	16,954
	899,322	45,916	945,237	959,200

10. Auditors' remuneration

	2026	2025
	£	£
Audit of the charity's financial statements	20,400	19,600
Other audit-related assurance services		
Grant certification	7,000	8,500
Non- audit services		
Tax compliance	1,600	3,600

These amounts are Vat Exclusive

11. Trustees' remuneration

No Trustees received any remuneration in the years ended 31 March 2026 and 31 March 2025.

There were no trustee expenses in the year ended 31 March 2026. (2025: two Trustees, £898).

12. Employees

The average number of employees (headcount based on number of staff employed) during the year was:	2026 Number	2025 Number
Chief Executive Officer	1	1
Grant making, evaluation and dissemination staff	51	54
Administration staff	15	15
	67	70

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

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £536,668 (2025: £580,736).

Staff costs comprise:	2026 £	2025 £
Salaries & wages	3,672,163	3,654,406
Social security costs	476,291	397,830
Employer's contribution to defined contribution pension scheme	249,446	243,448
	4,397,900	4,295,684

Included in staff costs are termination payments of £15,050 paid to former employees (2025: £64,599).

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

	2026 Number	2025 Number
£60,000 - £69,999	7	4
£70,000 - £79,999	1	3
£90,000 - £99,999	1	2
£100,000 - £109,999	1	2
£110,000 - £119,999	1	-
£120,000 - £129,999	-	1
£130,000 - £139,999	1	-

13. Subsidiary undertaking

The charity held 100% control in a subsidiary undertaking, The Evidence Quarter C.I.C. This was incorporated on the 27 August 2021 and dissolved on 24 February 2026.

14. Tangible fixed assets

	Fixtures and fittings	Leasehold improvements	Computers and IT Equipment	Total
Cost	£	£	£	£
At 1 April 2025	32,898	22,800	94,065	149,763
Additions	-	-	4,285	4,285
Disposals	-	-	-	-
At 31 March 2026	32,898	22,800	98,350	154,048
Depreciation				
At 1 April 2025	22,087	2,533	72,238	96,858
Depreciation charged in the year	6,332	7,600	13,418	27,350
Eliminated in respect of disposals	-	-	-	-
At 31 March 2026	28,419	10,133	85,656	124,208
Net book value				
At 31 March 2026	4,480	12,667	12,694	29,841
At 31 March 2025	10,811	20,267	21,827	52,905

All assets are used to support charitable activities

15. Debtors: Amounts falling due within one year

	Notes	2026 £	2025 £
Other debtors		52,576	124,708
Grants and contracts income receivable		2,545,766	1,271,904
Prepayments and accrued income		90,157	133,565
		2,688,499	1,530,177

Grants receivables include DfE core grant claims of £1,894,380 (2025: £948,501)

16. Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Trade creditors		29,155	-
Other taxation and social security		120,714	100,879
Deferred income	17	113,001	-
Other creditors		1,899,509	308,454
Grant accruals		89,903	577,117
Accruals		165,523	129,793
		2,417,805	1,116,243

Other creditors of £1,899,509 includes £1,703,649 (2025: £nil) relating to the advance receipt for Quarter 1 of the 2026/27 financial year. This funding covers grants, salaries, rent, and service charge payments. The income is recognised in the Profit and Loss account on a monthly basis, in line with when payments are made by Foundations.

The balance of £195,860 relates to VAT provision, Pension Payable and Rent Deposit.

Foundations has commitments to pay £5,606,154 (2025: £641,123) in relation to future instalments of grant awards that were not recognised in the expenditure for the year, these are contingent on project milestones being met. The commitments at 31 March 2026 were:

Priority area and grantee	2026 £
Domestic Abuse	
Cordis Bright Ltd	48,850
IFF Research	405,145
PACT/Parents and Children Together	1,300,000
University of Sussex	38,901
Verian	413,827
Victim Support	698,049
	2,894,772
Strengthening Family Networks	
Alma Economics	371,322
Cardiff University	41,789
CEI Global UK Limited	209,335
Kinship	439,630
North Tyneside	167,553
Stockport Metropolitan Borough Council	15,000

University of Lancashire	39,083
Verian	204,846
	1,488,558
Supporting Parenting	
The Centre for Family Safeguarding Practice	7,200
City of York Council	35,000
Cordis Bright Ltd	10,000
University College London (UCL)	161,093
Verian	173,325
	386,618
Cross-cutting work	
Bradford Children and Families Trust	50,000
CEI Global UK Limited	124,990
Enfield London Borough Council	50,000
Leicester City Council	50,000
NCB RiP	74,559
Northumberland County Council	50,000
Oxford Measured Ltd	15,869
Southend On Sea City Council	50,000
Stockport Metropolitan Borough Council	50,000
Telford & Wrekin Council	50,000
University of Lancashire	160,801
Wiltshire Council	50,000
Wokingham Borough Council	50,000
	916,212
	5,606,164

Grantee	**2025 £**
LB Merton	85,000
Stockport BC	85,000
Wirral BC	85,000
City of York Council	85,000
Cordis Bright Ltd	37,830

Behavioural Insights Team	141,582
Oxford Measured Ltd	121,711
	641,123

17. Deferred income

	Notes	2026	2025
		£	£
Deferred income brought forward		-	156,645
Grants received in the year		8,690,604	6,488,001
Grants recognised in the year	3	(8,577,603)	(6,644,646)
Deferred income carried forward		113,001	-

Deferred income represents grants received in advance. The income is deferred when the grant agreements are subject to conditions which are still to be met and which are outside the control of the charity or when grants or income are received in advance and specified by the donor or other party as relating to specific accounting periods.

18. Retirement benefit schemes

Defined contribution schemes: The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to SOFA in respect of defined contribution schemes was £249,446 (2025: £243,448).

Contributions totalling £9,012 (2025: £34,414) were payable to the fund at the balance sheet date and are included in other creditors.

19. Funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust for specific purpose.

Movement in funds 2025-26

	Balance at 1 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
Restricted funds					
DfE grant	15,416	6,252,660	(6,252,660)	-	15,416
ETF grants	-	123,814	(123,814)	-	-
YEF grant	71,080	306,750	(327,830)	(50,000)	-
Total Restricted Funds	86,496	6,683,224	(6,704,304)	(50,000)	15,416
Unrestricted Funds	2,677,983	2,214,881	(2,162,918)	50,000	2,779,946
Total Funds	2,764,479	8,898,105	(8,867,222)	-	2,795,362

Unrestricted Funds

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

Restricted Funds

These are funds which are to be used in accordance with specific restrictions imposed by donor and any unexpended funds are held on trust for those specific purposes.

Movement in funds 2024-25

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

A reserves transfer has been made from the YEF grant reserve to the unrestricted reserves, which reflects the opening balance as 1 April 2025.

Restricted funds were as follows:

- DfE grant: This was the component of the DfE core grant awarded for specific projects
- ETF grants: This was for specific work on domestic abuse
- YEF grant: This was for specified work on the Changemakers project

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2026 are represented by:			
Tangible assets	29,841	-	29,841
Net current assets	2,750,105	15,416	2,765,521
	2,779,946	15,416	2,795,362

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	51,385	-	51,385
Net current assets	2,587,280	-	2,587,280
	2,638,665	-	2,638,665

21. Net cash provided by operating activities

	2026 £	2025 £
Net income for the year	51,963	125,814
Adjustment for:		
Depreciation of tangible fixed assets	27,350	33,078
Profit on sale of fixed assets	-	(10,632)
Movement in working capital:		
(Increase) / decrease in debtors	(1,179,402)	784,434
Increase / (decrease) in creditors	1,188,560	(1,013,978)
Increase / (decrease) in deferred income	113,001	(156,645)
Interest receivable	(120,702)	(60,634)
Net cash provided by / (used in) operating activities	80,770	(298,563)

22. Related party transactions

Jenny Coles, a trustee of the charity, is a trustee of Coram's Children's charity. During the year grants of £12,569 were paid to Coram (2025: £66,694). No amounts were outstanding at the year end. Kelly Beaver, a trustee of the charity, is a director of Ipsos Market Research Ltd. During the year grants of £1,380 were paid to Ipsos Market Research Ltd (2025: £nil). No amounts were outstanding at the year end.

None of the above transactions had any security, bad debts, write-offs or guarantees associated with them. All were made in the ordinary course of business, the associated trustee derived no benefit from them and was not involved in any decisions to award the grants.

There were no donations from related parties which were outside the normal course of business and no restricted donations from related parties.

There were no other related party transactions in the period under review.

The board of trustees are committed to transparency where there is or may be perceived to be a conflict of interests with the work of the Foundations. Details of any relevant disclosures are made annually in the Trustees' Report.

23. Operating lease commitments

The charitable company's total future minimum lease payments under non-cancellable operating leases relating to property is as follows:

	2026 £	2025 £
Within 1 year	582,001	529,447
Between 2 and 5 years	376,002	958,003
	958,003	1,487,450