

03709549

1075104

COMPANY REGISTRATION NUMBER:

CHARITY REGISTRATION NUMBER:

**The Fatherhood Institute
Company Limited by Guarantee
Financial Statements
31 March 2021**

ELLIOTT BUNKER LIMITED

Chartered accountants & statutory auditor
61 Macrae Road
Ham Green
Bristol
BS20 0DD

The Fatherhood Institute
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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The Fatherhood Institute

Company Limited by Guarantee

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

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	The Fatherhood Institute
Charity registration number	1075104
Company registration number	03709549
Principal office and registered Office	57 Chevening Road Greenwich London SE10 OLA
The trustees	Jack O'Sullivan William McDonald Yusuf Chadun
Company secretary	Katherine Jones
Auditor	Elliott Bunker Limited Chartered accountants & statutory auditor 61 Macrae Road Ham Green Bristol BS20 0DD
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Joint CEO	Adrienne Burgess & Katherine Jones

The Fatherhood Institute

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

Year ended 31 March 2021

Structure, governance and management

The Fatherhood Institute is a registered charity and a company limited by guarantee. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company.

The charity operates with a board of trustees that meet quarterly. Trustees have overall responsibility for financial management, organisation and compliance with the purposes of the charity. However this responsibility is devolved on a day to day basis to the Joint Chief Executives, who report to the trustees at each meeting.

The Fatherhood Institute

Company Limited by Guarantee

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

Year ended 31 March 2021

Objectives and activities

The company is a charity with the following objects:

- to promote the protection and preservation of mental health amongst parents, in particular fathers:
- to promote the good health of children, both mental and physical, through enhancing understanding of the role of fathers in fulfilling the developmental and emotional needs of children, and by promoting the acquisition by fathers of specific skills and knowledge that foster competent and nurture parenting:
- to advance public education in and promote research into the psychological, social, economic or other influences on parents, in particular fathers, and to publish useful results of such research:
- to assist in relieving fathers in families from mental distress or emotional difficulties, and in educating professionals workers and volunteers on appropriate forms of advice and support for fathers.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

There is now a significant body of evidence which shows that children whose fathers have been highly involved in their care are more likely to have (amongst other benefits) better friendships, fewer behaviour problems, lower criminality and substance abuse, higher educational achievement, greater capacity for empathy, more satisfying adult sexual partnerships, higher self-esteem and life-satisfaction. The public benefit from our work comes from collating this research, making sure that parents, professionals and policy makers are aware of the benefits of involved fatherhood, and training those working with parents to achieve a higher level of involvement from fathers in caring for their children.

The Fatherhood Institute

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance

The activities in this financial year were:

Department for Education:

With a one off grant from the Department for Education we undertook a rapid review of research into the non-accidental injury of infants under the age of one by fathers/father-figure.

ESRC Gender Eye Project

In partnership with Lancaster University, we continued work on a three-year study of ways to improve male recruitment, support and retention: Latest figures suggest that only 3% of the early year's workforce in England & Wales, and 4% in Scotland, are men. This proportion has remained virtually static for 20 years. The research aims to identify the obstacles that stand in the way of greater gender diversity; to learn about possible solutions (including those developed overseas); and to use this knowledge to produce practical resources that can help the UK diversify this vital part of the education sector.

Sport England: Daughters and Dads Active and Empowered (DADs)

We completed the second phase of an original, rigorously evaluated, physical activity and gender empowerment programme for primary school aged girls and their dads. The programme, developed in Australia, is being delivered in partnership with Women in Sport and the English Football League. We trained six coaches from community clubs including Fulham, West Bromwich Albion, Middlesbrough, and Leighton Orient. During the pandemic delivery to dads and daughters (aged 5 - 11) was moved from face-to-face to virtual delivery.

The Nuffield Foundation: Contemporary Fathers in the UK (TWO): What do we know? what do we need to know? (state of the UK's fathers)

Our [Contemporary Fathers in the UK](#) project (Nuffield Foundation, 2017-23) is the most comprehensive review ever undertaken in Britain, of decades of research into the roles of fathers in families. we published *Lockdown Fathers - the untold story: Fatherhood during the first Covid-19 lockdown* (2021). **Nuffield Foundation: Daddy's Home** In September 2020 we reported on our recent survey of the Covid-19 parenting experiences of 2,000 UK fathers recruited via Populus.

The Fatherhood Institute

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

Year ended 31 March 2021

AIM Foundation and Best Beginnings

We developed and wrote a father's pathway within a re-designed version of an existing App "Baby Buddy" which was originally developed for mothers. The app is the first daily information resource for expectant and new fathers which covers the perinatal period from pregnancy to six months after the birth.

Training and Consultancy

Father-Inclusive Practice Training:

We delivered an extensive package of training events for systems leaders and early years, health care professionals and social workers in the Vale of Glamorgan.

The Fatherhood Institute

Company Limited by Guarantee

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

Year ended 31 March 2021

Corporate consultancy:

We continued to deliver via our partnership with the Working Parent Company a small number of webinars for law firms, large employers, and banks across the UK.

Communications

Newsletters and social media

We sent out 7 e-newsletters to our database and grew our social media following to just over 9,700 (Twitter) and 3,366 (Facebook).

Financial review

The gross incoming resources for the year amounted to £222,732 of which £154,172 had to be used on restricted projects. General reserves decreased from £115,301 to £100,867.

Reserves policy

The unrestricted reserves at the Balance Sheet date amounted to £100,867.

The reserves policy is to hold in unrestricted funds enough money to cover close down costs, should that eventuality arise. At 31 March 2021 that cost was estimated to be £20,000.

The charity is not currently in a position to have an investment policy.

Risk review

The trustees have overall responsibility for assessing risks faced by the organisation and ensuring that appropriate systems of controls are in place. Together with the senior management team, the trustees review the major financial, operational, reputational, and regulatory risks periodically. The organisation's most significant risk has been the immediate and longer-term impact of the Covid-19 pandemic. Our ability to rapidly pivot our work will create a further body of new research which we can build on to lever future research partnerships. For the longer term we have now digitised our training programme, accessible to public sector practitioners. We have plans to secure new income beyond the end of current funding streams in 2021 - 2023 with a tighter focus on two new strategic goals; 1. the transition to fatherhood and 2. fathers and education. We will develop partnerships with peer organisations such as RCM. Internally, financial risks are managed by the authorisation of a Trustee of payments over £10,000 and detailed activity and financial reports are submitted to funders in relation to grants.

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

Year ended 31 March 2021

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

Year ended 31 March 2021

Plans for future periods

Nuffield Foundation: We will begin work on the next phase of research; our new reviews of fatherhood in the postnatal period and fathers of adolescents to be published in 2022 and 2023.

PIECE Paternal Involvement and Its Effects on Children's Education: We will commence work as co-investigators on [PIECE](#), a study with Leeds University (ESRC, 2021-23), exploring the relationship between fathers' involvement and their children's attainment at primary school (up to the transition to secondary school).

Women in Sport: Dads and Daughters Exercising and Empowered (DADs)

We will complete the final year of a three-year pilot of DADs with low-income families in six areas of the UK with Women in Sport and the EFL. We will publish the evaluation findings from quantitative surveys and qualitative interviews with participants in spring 2022.

ESRC: Men in the Early Years (MITEY)

We will complete the final phase of our three-year ERSC research project as co-investigators with Lancaster University with a study of ways to improve male recruitment. We will produce new resources for the early years sector to help recruit, support and retain men.

Early Life Cohort Feasibility Study:

We will contribute to the feasibility study for a proposed new Early Life Cohort Study, ensuring fathers are engaged from the start. This will include overseeing qualitative research with Ipsos Mori on engaging Own Household Fathers in cohort studies and contributing to their 'branding' consultation

Training and Consultancy

We will develop new training for practitioners and improved programmes for fathers and families and publish these in a brochure to promote our work to local authorities, health providers and families. We'll continue to adapt and modify our existing programmes for practitioners in early years, maternal health, education, and social care to ensure they are accessible digitally.

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

Year ended 31 March 2021

Trustees' responsibilities statement

The trustees, who are also directors 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 law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

The Fatherhood Institute

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

Year ended 31 March 2021

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 applicable Charities SORP;
- ☐ make judgments and accounting estimates that are reasonable and prudent;
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- ☐ so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ☐ they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 6 December 2021 and signed on behalf of the board of trustees by:

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Company Limited by Guarantee

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

Year ended 31 March 2021

Katherine Jones
Charity Secretary

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Company Limited by Guarantee

Independent Auditor's Report to the Members of The Fatherhood Institute

Year ended 31 March 2021

Opinion

We have audited the financial statements of The Fatherhood Institute (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 March 2021 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 charity 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,

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Independent Auditor's Report to the Members of The Fatherhood Institute

Year ended 31 March 2021

may cast significant doubt on the charity's 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.

The Fatherhood Institute

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ☐ the trustees' 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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

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Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

- ☐ 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 trustees 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 directors' report and from the requirement to prepare a strategic report.

The Fatherhood Institute**Company Limited by Guarantee****Independent Auditor's Report to the Members of The Fatherhood Institute** *(continued)***Year ended 31 March 2021**

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

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 is detailed below:

Key audit matters: our assessment of risks of material misstatement

Key audit matters are those matters that in our professional judgement were of most significance in the audit of the financial statements and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by us, including those which had the greatest effect on the allocation of resources in the audit, and directing the efforts of the engagement team. There are no key areas identified as the audit is very low risk with normal audit procedures adequate in all audit areas.

We agreed to report to the board of directors any corrected or uncorrected identified misstatements.

Identifying and reporting of risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

• Enquiries made of the directors.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards and taking into account possible pressures to

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Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

meet targets and our overall knowledge of the control environment, we performed procedures to assess the risks of management override of controls. To address the pervasive risk as it related to management override of controls, we reviewed material journal entries and agreed these to supporting documentation where appropriate.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors. Our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably:

- firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting regulation and taxation legislation (income taxes and VAT) and we assessed the extent of compliance with these laws and regulations as part of our procedures in the audit areas relevant to these items.

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Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

- secondly, the company is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect:

Health and safety laws.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and inspection of regulatory and legal correspondence, if any. Therefore, if any breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Limitations to the ability of the audit to detect fraud or breaches of laws and regulation

Owing to the inherent limitation of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as this may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement, and therefore we are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

The Fatherhood Institute

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Independent Auditor's Report to the Members of The Fatherhood Institute *(continued)*

Year ended 31 March 2021

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Fatherhood Institute**Company Limited by Guarantee****Independent Auditor's Report to the Members of The Fatherhood Institute** *(continued)***Year ended 31 March 2021**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

61 Macrae Road
Ham Green
Bristol
BS20 0DD

6 December 2021

Elliott Bunker Limited
Chartered accountants & statutory
auditor

The Fatherhood Institute

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricte d funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	12,401	109,167	121,568	137,096
Other trading activities	6	56,130	45,005	101,135	72,756
Investment income	7	29	-	29	75
Total income		68,560	154,172	222,732	209,927
Expenditure					
Expenditure on charitable activities	8,9	82,994	154,172	237,166	196,125
Total expenditure		82,994	154,172	237,166	196,125
Net (expenditure)/income and net movement in funds		(14,434)	-	(14,434)	13,802
Reconciliation of funds					
Total funds brought forward		115,301	-	115,301	101,499
Total funds carried forward		100,867	-	100,867	115,301





















The notes on page 26 form part of these financial statements.

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**Statement of Financial Activities
(including income and expenditure account)**

Year ended 31 March 2021

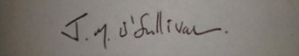
			
			
			
			
			

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on page 26 form part of these financial statements.

The Fatherhood Institute
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

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Jack O'Sullivan
Trustee

The Fatherhood Institute
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 57 Chevening Road, Greenwich, London, SE10 OLA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified to include certain items at fair value.

Going concern

The trustees/directors have prepared an income and expenditure forecast for the charity to March 2022 and projections to March 2023. On the basis of this information and following discussions with actual and potential funders, the trustees/directors are confident that expenditure will not significantly exceed income for the foreseeable future. Accordingly, the trustees/directors consider it appropriate to prepare these financial statements on the going concern basis. However, given the nature of the future income streams, which is dependent on a number of factors, there can be no certainty in relation to these matters.

The financial statements therefore do not include any adjustments that would be required if sufficient income were not to be received.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are

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Notes to the Financial Statements

Year ended 31 March 2021

believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

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

Incoming resources in the form of grants and project income are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and grants and is included in full in the statement of financial activities when receivable. Where grants are awarded to cover a number of years or are of a service contract nature, only that part of the grant that has been expended is recognised in the year with the balance deferred.

Incoming resources from other trading activities is mainly consultancy and presentations and is included in the year in which it is receivable.

Investment income is included when receivable.

Resources expended

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

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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

Tangible assets

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

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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

Impairment of fixed assets

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

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up, each trustee is limited to pay £1 each. At 31 March 2021, the number of trustees was 3 (2020 - 3).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	94	-	94
Grants			
Department for Education	-	-	-
Big Lottery	-	-	-
Nuffield Foundation	-	72,225	72,225
Women In Sport	-	36,942	36,942

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Government grant income - furlough scheme

12,307	-	12,307
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12,401	109,167	121,568
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=====	=====	=====
=====	=====	=====
=====	=====	=====
=====	=====	=====
=====	=====	=====

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020
			£

Donations

Donations

3,754	-	3,754
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The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Department for Education	-	25,000	25,000
Big Lottery	-	23,750	23,750
Nuffield Foundation	-	45,542	45,542
Women In Sport	-	39,050	39,050
Government grant income - furlough scheme	-	-	-
	<u>3,754</u>	<u>133,342</u>	<u>137,096</u>
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Consultancy	55,040	45,005	100,045
Publications	1,090	-	1,090
	<u>56,130</u>	<u>45,005</u>	<u>101,135</u>
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====
	=====	=====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Consultancy	57,038	14,526	71,564
Publications	-	1,192	1,192
	<u>57,038</u>	<u>15,718</u>	<u>72,756</u>
	=====	=====	=====

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
57,038	15,718	72,756
=====	=====	=====
=====	=====	=====
=====	=====	=====
=====	=====	=====

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	29	29	75	75
	=====	=====	=====	=====
	=====	=====	=====	=====

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Wages and salaries	-	62,000	62,000
Employer's NIC	-	2,334	2,334
Rent and rates	50	-	50
Motor and travel costs	-	-	-
Accountancy fees	6,832	-	6,832
Consultancy fees	18,010	81,642	99,652
Project expenses	46,881	7,702	54,584
Administration costs	6,721	494	7,215
Support costs	4,500	-	4,499

82,994	154,172	237,166
--------	---------	---------

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Wages and salaries	8,375	54,945	63,319
Employer's NIC	1	3,356	3,357
Rent and rates	302	145	447
Motor and travel costs	-	654	654
Accountancy fees	5,581	2,114	7,695
Consultancy fees	8,350	63,038	71,389
Project expenses	4,618	24,814	29,433
Administration costs	9,707	3,724	13,431
Support costs	3,127	3,274	6,400

40,061	156,064	196,125
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The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Wages and salaries	62,000	-	62,000	63,319
Employer's NIC	2,334	-	2,334	3,357
Rent and rates	50	-	50	447
Motor and travel costs	-	-	-	654
Accountancy fees	6,832	-	6,832	7,695
Consultancy fees	99,652	-	99,652	71,389
Project expenses	54,584	-	54,584	29,433
Administration costs	7,215	-	7,215	13,431
Governance costs	-	4,499	4,499	6,400
	<hr/>	<hr/>	<hr/>	<hr/>
	232,667	4,499	237,166	196,125
	=====		=====	=====
	=====	=====	=====	=====
	=====	=====	=====	=====
	=====	=====	=====	=====
	=====	=====	=====	=====

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Analysis of support costs

	2021 £	2020 £
Audit fees	4,499	3,900
Legal and professional fees	-	2,500
	<hr/>	<hr/>
	4,499	6,400
	=====	=====
	=====	=====
	=====	=====
	==	==

11. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	4,500	3,900
	=====	=====
	=====	=====
	=====	=====
	==	==

12. Staff costs

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

	2021 £	2020 £
Wages and salaries	62,000	63,319
Social security costs	2,334	3,357
	<hr/>	<hr/>
	64,334	66,676
	=====	=====
	=====	=====
	=====	=====
	=====	=====

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

2021	2020
------	------

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

	No.	No.
Number of general staff	2	2
	=====	=====
	=====	=====

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £72,596 (2020: £74,111).

13. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2020 and 31 March 2021	1,191	1,191
	=====	=====
	=====	=====
	=====	=====
	==	==
Depreciation		
At 1 April 2020 and 31 March 2021	1,191	1,191
	=====	=====
	=====	=====
	=====	=====
	==	==
Carrying amount		
At 31 March 2021	-	-
	=====	=====
	=====	=====
	=====	=====
	==	==
At 31 March 2020	-	-
	=====	=====
	=====	=====
	=====	=====
	==	==

15. Debtors

	2021 £	2020 £
Trade debtors	69,469	106,905
Other debtors	714	-
	=====	=====
	70,183	106,905
	=====	=====
	=====	=====
	=====	=====
	=====	=====

16. Creditors: amounts falling due within one year

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

	2021	2020
	£	£
Trade creditors	3,402	1,051
Accruals and deferred income	5,456	5,616
Social security and other taxes	602	17,498
	<hr/>	<hr/>
	9,460	24,165
	<hr/>	<hr/>
	<hr/>	<hr/>
	<hr/>	<hr/>
	<hr/>	<hr/>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	12,307	-
	<hr/>	
	<hr/>	
	<hr/>	<hr/>
	<hr/>	<hr/>

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Funds	115,301	68,560	(82,994)	-	100,867
	=====				=====
	=====	=====	=====		=====
	=====	=====	=====		=====
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted Funds	96,499	60,867	(40,061)	(2,004)	115,301
	=====				=====
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Nuffield Foundation	-	72,225	(72,225)	-	-
Department for Education	-	44,405	(44,405)	-	-
Southend- A Better Start	-	-	-	-	-
Women In Sport	-	36,942	(36,942)	-	-
Fatherhood Network Scotland	-	-	-	-	-
University of Lancaster - ESRC/MITEY	-	600	(600)	-	-
	=====	=====	=====	=====	=====
	-	154,172	(154,172)	-	-
	=====	=====	=====	=====	=====

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

	At				At
	1 April 2019	Income	Expenditure	Transfers	31 March 2020
	£	£	£	£	£
Nuffield Foundation	-	45,542	(45,542)	-	-
Department for Education	5,000	25,000	(30,000)	-	-
Southend- A Better Start	-	23,750	(23,750)	-	-
Women In Sport	-	39,050	(39,050)	-	-
Fathers Network Scotland	-	3,696	(5,700)	2,004	-
University of Lancaster - ESRC/MITEY	-	12,022	(12,022)	-	-
	5,000	149,060	(156,064)	2,004	-

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	110,327	110,327
Creditors less than 1 year	(9,460)	(9,460)
Net assets	100,867	100,867

	Unrestricted Funds £	Total Funds 2020 £
Current assets	139,466	139,466
Creditors less than 1 year	(24,165)	(24,165)
Net assets	115,301	115,301
	=====	=====
	=====	=====
	=====	=====
	=====	=====
	=====	=====

20. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021	2020
	£	£
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	70,183	106,950
	=====	=====
	=====	=====

The Fatherhood Institute

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Financial liabilities measured at amortised cost

Trade creditors	3,402	1,050
VAT and other taxes	(714)	14,695
	2,688	15,745