

FAMILIES FIGHTING FOR JUSTICE

England & Wales · Charity number 1134103

Details

Status Registered

Legal form Other

Registered 2010-02-04

Register [View on the Charity Commission register](#)

Contact

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Liverpool
Merseyside
L3 5NY

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Website www.familiesfightingforjustice.com

Activities

Objects: 1 TO PROTECT THE HEALTH OF AND TO RELIEVE POVERTY, DISTRESS AND SUFFERING OF PERSONS WHO ARE OR ARE LIKELY TO BECOME VICTIMS OF CRIME AND FAMILIES OF SUCH PERSONS. 2 TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PROVISION OF SERVICES FOR MEDIATION AND CONCILIATION BETWEEN VICTIMS OF CRIME AND OFFENDERS, WITH A VIEW TO THE PRESERVATION OF PUBLIC ORDER AND FOR THE PRESERVATION AND PROTECTION OF THE WELL-BEING OF SUCH VICTIMS AND THE REHABILITATION OF SUCH OFFENDERS.3 TO ADVANCE EDUCATION IN THE PROBLEMS OF CRIMINAL ACTIVITY AND ITS IMPLICATIONS ON SOCIETY AND THE VICTIMS OF CRIME AND THEIR FAMILIES.

Activities: FFFJ was formed by Jean Taylor it offers support to families who have lost a loved one through homicide and culpable road death we offer peer support, daily drop ins and volunteering opportunities. O.L.L.Y (Our Lost Love Years) is part of FFFJ, providing its services to children bereaved by homicide also children from communities across Merseyside where there is high deprivation, crime and poverty.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£59,564	£95,850	-	-
2024-03-31	£77,604	£75,821	-	-
2023-03-31	£87,360	£89,643	-	-
2022-03-31	£113,691	£92,545	-	-
2021-03-31	£86,547	£79,253	-	-

Trustees

Name	Role	Appointed
Elizabeth Millie Brown		2014-12-01
Elliott Kinear		2014-12-01
Jane Williams		2015-05-27
Jayne Woods		2026-01-16
Karen Batty		2023-10-01
Rebecca Tyson		2023-10-01

Accounts

Families Fighting For Justice
Unaudited Financial Statements
31 March 2025

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Financial Statements

Year ended 31 March 2025

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Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Families Fighting For Justice

Charity registration number 1134103

Principal office 6 Anson Street
Liverpool
Merseyside
L3 5NY

The trustees

Mrs J Williams
Mr E Kinnear
Mrs E Brown
Mrs G McGowan
Mrs K Batty
Mrs R Tyson

Committee Members

Mrs J Lowe
Mrs J Williams
Mrs E Brown
Mrs G McGowan

Management Board

Mr P Dunning - IT Manager
Mrs J Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs J Taylor

Independent examiner

Mr G Mattocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing since January 2010. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £59,564 (2024: £77,604) of which £37,311 (2024: £64,372), related to funding for projects upon which restrictions are placed. Project expenditure totalled £95,850 (2024: £75,821). The overall deficit for the year was £36,286 (2024: Surplus £1,783).

At 31st March 2025 the Charity's reserves stood at £171,135 (2024: £207,421) of which fixed assets represented £59,067 (2024: £64,791).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

Plans for future periods

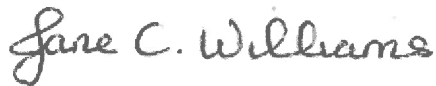
We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 11-08-25 and signed on behalf of the board of trustees by:



Mrs J Williams
Trustee



Mrs R Tyson
Trustee

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

17/8/25

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	3,066	35,466	38,532	60,833
Other trading activities	5	19,187	1,845	21,032	16,621
Other income	6	—	—	—	150
Total income		<u>22,253</u>	<u>37,311</u>	<u>59,564</u>	<u>77,604</u>
Expenditure					
Expenditure on charitable activities	7,8	45,606	50,244	95,850	75,821
Total expenditure		<u>45,606</u>	<u>50,244</u>	<u>95,850</u>	<u>75,821</u>
Net (expenditure)/income		<u>(23,353)</u>	<u>(12,933)</u>	<u>(36,286)</u>	<u>1,783</u>
Transfers between funds		(3,906)	3,906	—	—
Net movement in funds		<u>(27,259)</u>	<u>(9,027)</u>	<u>(36,286)</u>	<u>1,783</u>
Reconciliation of funds					
Total funds brought forward		105,823	101,598	207,421	205,638
Total funds carried forward		<u>78,564</u>	<u>92,571</u>	<u>171,135</u>	<u>207,421</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	59,067	64,791
Current assets			
Debtors	14	6,386	9,210
Cash at bank and in hand		106,982	134,720
		<u>113,368</u>	<u>143,930</u>
Creditors: amounts falling due within one year	15	<u>1,300</u>	<u>1,300</u>
Net current assets		112,068	142,630
Total assets less current liabilities		171,135	207,421
Net assets		171,135	207,421
Funds of the charity			
Restricted funds		92,571	101,598
Unrestricted funds		78,564	105,823
Total charity funds	16	171,135	207,421

These financial statements were approved by the board of trustees and authorised for issue on 11.03.25, and are signed on behalf of the board by:

Jane C. Williams

Mrs J Williams
Trustee

RTS

Mrs R Tyson
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

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 Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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 believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

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

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

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

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

Caravan	-	Straight line over 20 years
Motor Vehicles	-	Straight line over 10 years
Equipment	-	Straight line over 15 years
Computer equipment	-	Straight line over 3 years

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	2,066	410	2,476
Grants			
Grants	1,000	35,056	36,056
	<u>3,066</u>	<u>35,466</u>	<u>38,532</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	8,385	1,258	9,643
Grants			
Grants	—	51,190	51,190
	<u>8,385</u>	<u>52,448</u>	<u>60,833</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activities for generating funds	2,200	1,845	4,045
Charity Shop	16,987	—	16,987
	<u>19,187</u>	<u>1,845</u>	<u>21,032</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities for generating funds	4,697	536	5,233
Charity Shop	—	11,388	11,388
	<u>4,697</u>	<u>11,924</u>	<u>16,621</u>

6. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	—	—	150	150
	<u>—</u>	<u>—</u>	<u>150</u>	<u>150</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct Charitable Activities	44,406	50,244	94,650
Support costs	1,200	—	1,200
	<u>45,606</u>	<u>50,244</u>	<u>95,850</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Charitable Activities	10,677	63,704	74,381
Support costs	1,440	—	1,440
	<u>12,117</u>	<u>63,704</u>	<u>75,821</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct Charitable Activities	94,650	—	94,650	74,381
Governance costs	—	1,200	1,200	1,440
	<u>94,650</u>	<u>1,200</u>	<u>95,850</u>	<u>75,821</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Governance costs	1,200	1,200	1,200
	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>7,064</u>	<u>7,415</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

12. Trustee remuneration and expenses

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

13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	User defined asset £	Total £
Cost					
At 1 April 2024	43,295	16,000	20,848	8,449	88,592
Additions	—	—	1,340	—	1,340
At 31 March 2025	<u>43,295</u>	<u>16,000</u>	<u>22,188</u>	<u>8,449</u>	<u>89,932</u>
Depreciation					
At 1 April 2024	6,280	5,500	6,227	5,794	23,801
Charge for the year	2,165	1,500	1,288	2,111	7,064
At 31 March 2025	<u>8,445</u>	<u>7,000</u>	<u>7,515</u>	<u>7,905</u>	<u>30,865</u>
Carrying amount					
At 31 March 2025	<u>34,850</u>	<u>9,000</u>	<u>14,673</u>	<u>544</u>	<u>59,067</u>
At 31 March 2024	<u>37,015</u>	<u>10,500</u>	<u>14,621</u>	<u>2,655</u>	<u>64,791</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

14. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>6,386</u>	<u>9,210</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General Fund	<u>105,823</u>	<u>22,253</u>	<u>(45,606)</u>	<u>(3,906)</u>	<u>78,564</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	<u>108,324</u>	<u>13,232</u>	<u>(12,117)</u>	<u>(3,616)</u>	<u>105,823</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted Funds	<u>101,598</u>	<u>37,311</u>	<u>(50,244)</u>	<u>3,906</u>	<u>92,571</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Funds	<u>97,314</u>	<u>64,372</u>	<u>(63,704)</u>	<u>3,616</u>	<u>101,598</u>

Restricted funds were given towards the core costs of Families Fighting for Justice, and O.L.L.Y. (Our Lost Love Years).

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	729	58,338	59,067
Current assets	79,135	34,233	113,368
Creditors less than 1 year	(1,300)	—	(1,300)
Net assets	<u>78,564</u>	<u>92,571</u>	<u>171,135</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	337	64,454	64,791
Current assets	105,786	38,144	143,930
Creditors less than 1 year	(300)	(1,000)	(1,300)
Net assets	<u>105,823</u>	<u>101,598</u>	<u>207,421</u>

18. Contingencies

The charity did not have any contingent liabilities at 31 March 2025 (2024: none)

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Related parties

There were no material related party transactions during the year which require disclosure. (2024: None)

Families Fighting For Justice

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Families Fighting For Justice
Detailed Statement of Financial Activities
Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	2,476	9,643
Grants	36,056	51,190
	<u>38,532</u>	<u>60,833</u>
Other trading activities		
Activities for generating funds	4,045	5,233
Charity Shop	16,987	11,388
	<u>21,032</u>	<u>16,621</u>
Other income		
Other income	—	150
	<u>—</u>	<u>150</u>
Total income	<u><u>59,564</u></u>	<u><u>77,604</u></u>
Expenditure		
Expenditure on charitable activities		
Light and heat	23,238	18,595
Repairs and maintenance	2,249	569
Insurance	513	598
Motor vehicle expenses	3,995	7,521
Other motor/travel costs	1,591	4,088
Legal and professional fees	1,200	1,440
Telephone	1,362	1,537
Other office costs	9,680	6,036
Depreciation	7,064	7,415
Sundry expenditure	200	1,942
Project expenditure	44,758	26,080
	<u>95,850</u>	<u>75,821</u>
Total expenditure	<u><u>95,850</u></u>	<u><u>75,821</u></u>
Net (expenditure)/income	<u><u>(36,286)</u></u>	<u><u>1,783</u></u>

Families Fighting For Justice

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Rent, rates, light & heat	23,238	18,595
Repairs and maintenance	2,249	569
Insurance	513	598
Motor vehicle expenses	3,995	7,521
Other motor, travel and subsistence	1,591	4,088
Telephone	1,362	1,537
Office & I.T. costs & equipment	9,680	6,036
Depreciation	7,064	7,415
Sundry expenditure	200	1,942
Project expenditure	44,758	26,080
	<u>94,650</u>	<u>74,381</u>
Governance costs		
Governance costs - accountancy fees	<u>1,200</u>	<u>1,440</u>
	<u>95,850</u>	<u>75,821</u>
Expenditure on charitable activities		

FAMILIES FIGHTING FOR JUSTICE

England & Wales - Charity number 1134103

Accounts

Families Fighting For Justice
Unaudited Financial Statements
31 March 2024

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
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Families Fighting For Justice

Financial Statements

Year ended 31 March 2024

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Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Families Fighting For Justice

Charity registration number 1134103

Principal office 6 Anson Street
Liverpool
Merseyside
L3 5NY

The trustees

Mrs J Taylor	
Mrs J Williams	
Miss J Langford	(Retired 1 September 2023)
Mr E Kinnear	
Mrs E Brown	
Mrs G McGowan	
Mrs K Batty	(Appointed 1 October 2023)
Mrs R Tyson	(Appointed 1 October 2023)

Committee Members

Mrs Jean Lowe
Mrs Jane Williams
Elizabeth Millie Brown
Gillian McGowan

Management Board

Mr Peter Dunning - IT Manager
Mrs Jean Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs Jean Taylor

Independent examiner

Mr G Mattocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing since January 2010. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £77,604 (2023: £87,360) of which £64,372 (2023: £77,338), related to funding for projects upon which restrictions are placed. Project expenditure totalled £75,821 (2023: £89,643). The overall surplus for the year was £1,783 (2023: Deficit: £2,283).

At 31st March 2024 the Charity's reserves stood at £207,421 (2023: £205,638) of which fixed assets represented £64,791 (2023: £71,757).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

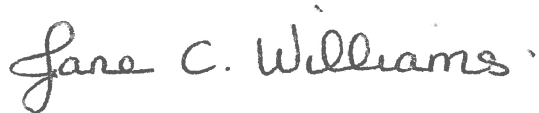
Year ended 31 March 2024

The trustees' annual report was approved on 27-6-24 and signed on behalf of the board of trustees by:

Mrs J Taylor
Trustee

A stylized handwritten signature in black ink, appearing to read 'J. Taylor'.

Mrs J Williams
Trustee

A handwritten signature in black ink that reads 'Jane C. Williams'.

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

27/6/24

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	8,385	52,448	60,833	75,150
Other trading activities	5	4,697	11,924	16,621	12,210
Other income	6	150	—	150	—
Total income		<u>13,232</u>	<u>64,372</u>	<u>77,604</u>	<u>87,360</u>
Expenditure					
Expenditure on charitable activities	7,8	12,117	63,704	75,821	89,643
Total expenditure		<u>12,117</u>	<u>63,704</u>	<u>75,821</u>	<u>89,643</u>
Net income/(expenditure)		<u>1,115</u>	<u>668</u>	<u>1,783</u>	<u>(2,283)</u>
Transfers between funds		(3,616)	3,616	—	—
Net movement in funds		<u>(2,501)</u>	<u>4,284</u>	<u>1,783</u>	<u>(2,283)</u>
Reconciliation of funds					
Total funds brought forward		<u>108,324</u>	<u>97,314</u>	<u>205,638</u>	<u>207,921</u>
Total funds carried forward		<u>105,823</u>	<u>101,598</u>	<u>207,421</u>	<u>205,638</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

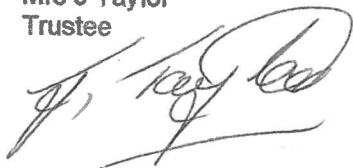
Statement of Financial Position

31 March 2024

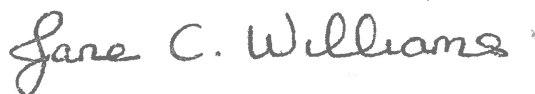
	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	64,791	71,757
Current assets			
Debtors	14	9,210	1,313
Cash at bank and in hand		134,720	133,868
		143,930	135,181
Creditors: amounts falling due within one year	15	1,300	1,300
Net current assets		142,630	133,881
Total assets less current liabilities		207,421	205,638
Net assets		207,421	205,638
Funds of the charity			
Restricted funds		101,598	97,314
Unrestricted funds		105,823	108,324
Total charity funds	16	207,421	205,638

These financial statements were approved by the board of trustees and authorised for issue on ~~27.6.24~~, and are signed on behalf of the board by:

Mrs J Taylor
Trustee



Mrs J Williams
Trustee



The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

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 Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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 believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

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

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

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

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

Caravan	-	Straight line over 20 years
Motor Vehicles	-	Straight line over 10 years
Equipment	-	Straight line over 15 years
Computer equipment	-	Straight line over 3 years

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	8,385	1,258	9,643
Grants			
Grants	—	51,190	51,190
	<u>8,385</u>	<u>52,448</u>	<u>60,833</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	8,422	—	8,422
Grants			
Grants	—	66,728	66,728
	<u>8,422</u>	<u>66,728</u>	<u>75,150</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities for generating funds	4,697	536	5,233
Charity Shop	—	11,388	11,388
	<u>4,697</u>	<u>11,924</u>	<u>16,621</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activities for generating funds	1,600	—	1,600
Charity Shop	—	10,610	10,610
	<u>1,600</u>	<u>10,610</u>	<u>12,210</u>

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	150	150	—	—
	<u>150</u>	<u>150</u>	<u>—</u>	<u>—</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Charitable Activities	10,677	63,704	74,381
Support costs	1,440	—	1,440
	<u>12,117</u>	<u>63,704</u>	<u>75,821</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Activities	19,402	69,041	88,443
Support costs	1,200	—	1,200
	<u>20,602</u>	<u>69,041</u>	<u>89,643</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct Charitable Activities	74,381	—	74,381	88,443
Governance costs	—	1,440	1,440	1,200
	<u>74,381</u>	<u>1,440</u>	<u>75,821</u>	<u>89,643</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Governance costs	1,200	1,200	1,200
	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Net income/(expenditure)

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>7,415</u>	<u>7,305</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

12. Trustee remuneration and expenses

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

13. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	User defined asset £	Total £
Cost					
At 1 April 2023	43,295	16,000	20,848	8,000	88,143
Additions	—	—	—	449	449
At 31 March 2024	<u>43,295</u>	<u>16,000</u>	<u>20,848</u>	<u>8,449</u>	<u>88,592</u>
Depreciation					
At 1 April 2023	4,115	3,900	4,690	3,681	16,386
Charge for the year	2,165	1,600	1,537	2,113	7,415
At 31 March 2024	<u>6,280</u>	<u>5,500</u>	<u>6,227</u>	<u>5,794</u>	<u>23,801</u>
Carrying amount					
At 31 March 2024	<u>37,015</u>	<u>10,500</u>	<u>14,621</u>	<u>2,655</u>	<u>64,791</u>
At 31 March 2023	<u>39,180</u>	<u>12,100</u>	<u>16,158</u>	<u>4,319</u>	<u>71,757</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>9,210</u>	<u>1,313</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General Fund	108,324	13,232	(12,117)	(3,616)	105,823

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Fund	117,904	10,022	(20,602)	1,000	108,324

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted Funds	97,314	64,372	(63,704)	3,616	101,598

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted Funds	90,017	77,338	(69,041)	(1,000)	97,314

Restricted funds were given towards the core costs of Families Fighting for Justice, and O.L.L.Y. (Our Lost Love Years).

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	337	64,454	64,791
Current assets	105,786	38,144	143,930
Creditors less than 1 year	(300)	(1,000)	(1,300)
Net assets	105,823	101,598	207,421

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,100	70,657	71,757
Current assets	108,524	26,657	135,181
Creditors less than 1 year	(1,300)	—	(1,300)
Net assets	108,324	97,314	205,638

18. Contingencies

The charity did not have any contingent liabilities at 31 March 2024 (2023: none)

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Related parties

There were no material related party transactions during the year which require disclosure. (2023: None)

Families Fighting For Justice

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Families Fighting For Justice
Detailed Statement of Financial Activities
Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	9,643	8,422
Grants	51,190	66,728
	<u>60,833</u>	<u>75,150</u>
Other trading activities		
Activities for generating funds	5,233	1,600
Charity Shop	11,388	10,610
	<u>16,621</u>	<u>12,210</u>
Other income		
Other income	150	—
	<u>150</u>	<u>—</u>
Total income	<u>77,604</u>	<u>87,360</u>
Expenditure		
Expenditure on charitable activities		
Light and heat	18,595	21,152
Repairs and maintenance	569	1,602
Insurance	598	520
Motor vehicle expenses	7,521	6,558
Other motor/travel costs	4,088	2,050
Legal and professional fees	1,440	1,200
Telephone	1,537	1,120
Other office costs	6,036	7,434
Depreciation	7,415	7,305
Sundry expenditure	1,942	123
Project expenditure	26,080	40,579
	<u>75,821</u>	<u>89,643</u>
Total expenditure	<u>75,821</u>	<u>89,643</u>
Net income/(expenditure)	<u>1,783</u>	<u>(2,283)</u>

Families Fighting For Justice

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Rent, rates, light & heat	18,595	21,152
Repairs and maintenance	569	1,602
Insurance	598	520
Motor vehicle expenses	7,521	6,558
Other motor, travel and subsistence	4,088	2,050
Telephone	1,537	1,120
Office & I.T. costs & equipment	6,036	7,434
Depreciation	7,415	7,305
Sundry expenditure	1,942	123
Project expenditure	26,080	40,579
	<u>74,381</u>	<u>88,443</u>
Governance costs		
Governance costs - accountancy fees	1,440	1,200
	<u>1,440</u>	<u>1,200</u>
Expenditure on charitable activities	<u><u>75,821</u></u>	<u><u>89,643</u></u>

Accounts

Families Fighting For Justice
Unaudited Financial Statements
31 March 2023

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Financial Statements

Year ended 31 March 2023

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Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Families Fighting For Justice

Charity registration number 1134103

Principal office 6 Anson Street
Liverpool
Merseyside
L3 5NY

The trustees

Mrs J Taylor
Mrs J Williams
Miss J Langford
Mr E Kinnear
Mrs E Brown
Mrs G McGowan

Committee Members

Mrs Jean Lowe
Miss Jacqueline Anne Langford
Mrs Jane Williams
Elizabeth Millie Brown
Gillian McGowan

Management Board

Mr Peter Dunning - IT Manager
Mrs Jean Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs Jean Taylor

Independent examiner

Mr G Mattocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing since January 2010. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £87,360 (2022: £113,691) of which £61,292 (2022: £99,841), related to funding for projects upon which restrictions are placed. Project expenditure totalled £89,643 (2022 Restated: £67,957). The overall deficit for the year was £2,283 (2022: Surplus restated £22,716).

At 31st March 2023 the Charity's reserves stood at £205,638 (2022: Restated £207,921) of which fixed assets represented £71,757 (2022: Restated £70,203).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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

Mrs J Taylor
Trustee

Mrs J Williams
Trustee

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr G Mattocks
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2023

			2023		Restated 2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	24,468	51,633	76,101	100,563
Other trading activities	5	1,600	9,659	11,259	13,128
Total income		<u>26,068</u>	<u>61,292</u>	<u>87,360</u>	<u>113,691</u>
Expenditure					
Expenditure on charitable activities	6,7	36,648	52,995	89,643	90,975
Total expenditure		<u>36,648</u>	<u>52,995</u>	<u>89,643</u>	<u>90,975</u>
Net (expenditure)/income		<u>(10,580)</u>	<u>8,297</u>	<u>(2,283)</u>	<u>22,716</u>
Transfers between funds		1,000	(1,000)	–	–
Net movement in funds		<u>(9,580)</u>	<u>7,297</u>	<u>(2,283)</u>	<u>22,716</u>
Reconciliation of funds					
Restated Total funds brought forward		117,904	90,017	207,921	185,205
Total funds carried forward		<u>108,324</u>	<u>97,314</u>	<u>205,638</u>	<u>207,921</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Statement of Financial Position

31 March 2023

	Note	2023 £	£	Restated 2022 £
Fixed assets				
Tangible fixed assets	12		71,757	70,203
Current assets				
Debtors	13	1,313		904
Cash at bank and in hand		133,868		138,114
		<u>135,181</u>		<u>139,018</u>
Creditors: amounts falling due within one year	14	<u>1,300</u>		<u>1,300</u>
Net current assets			<u>133,881</u>	<u>137,718</u>
Total assets less current liabilities			<u>205,638</u>	<u>207,921</u>
Net assets			<u>205,638</u>	<u>207,921</u>
Funds of the charity				
Restricted funds			97,314	90,017
Unrestricted funds			108,324	117,904
Total charity funds	15		<u>205,638</u>	<u>207,921</u>

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

Mrs J Taylor
Trustee

Mrs J Williams
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

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 Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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 believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

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

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

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

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

Caravan	-	Straight line over 20 years
Motor Vehicles	-	Straight line over 10 years
Equipment	-	Straight line over 15 years
Computer equipment	-	Straight line over 3 years

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	24,468	–	24,468
Grants			
Grants	–	51,633	51,633
	<u>24,468</u>	<u>51,633</u>	<u>76,101</u>
	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2022 £
Donations			
Donations	722	66,385	67,107
Grants			
Grants	–	33,456	33,456
	<u>722</u>	<u>99,841</u>	<u>100,563</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activities for generating funds	1,600	–	1,600
Charity Shop	–	9,659	9,659
	<u>1,600</u>	<u>9,659</u>	<u>11,259</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activities for generating funds	2,400	–	2,400
Charity Shop	10,728	–	10,728
	<u>13,128</u>	<u>–</u>	<u>13,128</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Activities	35,448	52,995	88,443
Support costs	1,200	–	1,200
	<u>36,648</u>	<u>52,995</u>	<u>89,643</u>

	Restated Unrestricted Funds £	Restated Restricted Funds £	Restated Total Funds 2022 £
Direct Charitable Activities	21,848	67,957	89,805
Support costs	1,170	–	1,170
	<u>23,018</u>	<u>67,957</u>	<u>90,975</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Restated Total fund 2022 £
Direct Charitable Activities	88,443	–	88,443	89,805
Governance costs	–	1,200	1,200	1,170
	<u>88,443</u>	<u>1,200</u>	<u>89,643</u>	<u>90,975</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Governance costs	1,200	1,200	1,170

9. Net (expenditure)/income

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

	2023 £	Restated 2022 £
Depreciation of tangible fixed assets	7,305	6,701

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,170</u>

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Restated Plant and machinery £	Restated Motor vehicles £	Restated Equipment £	Restated Computer Equipment £	Restated Total £
Cost					
At 1 April 2022	38,995	16,000	17,571	6,718	79,284
Additions	<u>4,300</u>	<u>—</u>	<u>3,277</u>	<u>1,282</u>	8,859
At 31 March 2023	<u>43,295</u>	<u>16,000</u>	<u>20,848</u>	<u>8,000</u>	88,143
Depreciation					
At 1 April 2022	1,950	2,300	3,151	1,680	9,081
Charge for the year	<u>2,165</u>	<u>1,600</u>	<u>1,539</u>	<u>2,001</u>	7,305
At 31 March 2023	<u>4,115</u>	<u>3,900</u>	<u>4,690</u>	<u>3,681</u>	16,386
Carrying amount					
At 31 March 2023	<u>39,180</u>	<u>12,100</u>	<u>16,158</u>	<u>4,319</u>	71,757
Restated At 31 March 2022	<u>37,045</u>	<u>13,700</u>	<u>14,420</u>	<u>5,038</u>	<u>70,203</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

13. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,313</u>	<u>904</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	<u>117,904</u>	<u>26,068</u>	<u>(36,648)</u>	<u>1,000</u>	<u>108,324</u>

	Restated At 1 April 2021	Restated Income	Restated Expenditure	Restated Transfers	Restated At 31 March 2022
	£	£	£	£	£
General Fund	<u>132,686</u>	<u>13,850</u>	<u>(23,018)</u>	<u>(5,614)</u>	<u>117,904</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	<u>90,017</u>	<u>61,292</u>	<u>(52,995)</u>	<u>(1,000)</u>	<u>97,314</u>

	Restated At 1 April 2021	Restated Income	Restated Expenditure	Restated Transfers	Restated At 31 March 2022
	£	£	£	£	£
Restricted Funds	<u>52,519</u>	<u>99,841</u>	<u>(67,957)</u>	<u>5,614</u>	<u>90,017</u>

Restricted funds were given towards the core costs of Families Fighting for Justice, and O.L.L.Y. (Our Lost Love Years).

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,100	70,657	71,757
Current assets	108,524	26,657	135,181
Creditors less than 1 year	<u>(1,300)</u>	<u>—</u>	<u>(1,300)</u>
Net assets	<u>108,324</u>	<u>97,314</u>	<u>205,638</u>

	Restated Unrestricted Funds	Restated Restricted Funds	Restated Total Funds 2022
	£	£	£
Tangible fixed assets	1,200	69,003	70,203
Current assets	118,004	21,014	139,018
Creditors less than 1 year	<u>(1,300)</u>	<u>—</u>	<u>(1,300)</u>
Net assets	<u>117,904</u>	<u>90,017</u>	<u>207,921</u>

17. Contingencies

The charity did not have any contingent liabilities at 31 March 2023 (2022: none)

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Related parties

There were no material related party transactions during the year which require disclosure. (2022: None)

19. Prior year restatement

The trustees have elected to restate the level of restricted funds as at 31 March 2022.

It was discovered that a fixed asset had been donated to the charity in a previous year that had not been reflected in the accounts.

Also a number of fixed asset purchases in previous years had been treated as expenses in the Statement of financial activities instead of being capitalised.

An adjustment of £31,447 to the net book value of fixed assets as at 31 March 2022 has been made to reflect this, the funds used to purchase these assets were restricted funds. The transfer between the unrestricted and restricted funds in relation to these assets was £31,008.

In the accounts to 31 March 2022 a donation to purchase a specific asset was not classified as restricted funds. The transfer between the unrestricted and restricted funds to correct this as at 31 March 2022 was £36,045.

Families Fighting For Justice

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Families Fighting For Justice
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023	Restated
	£	2022
		£
Income and endowments		
Donations and legacies		
Donations	24,468	67,107
Grants	51,633	33,456
	<u>76,101</u>	<u>100,563</u>
 Other trading activities		
Activities for generating funds	1,600	2,400
Charity Shop	9,659	10,728
	<u>11,259</u>	<u>13,128</u>
 Total income	 <u>87,360</u>	 <u>113,691</u>
 Expenditure		
Expenditure on charitable activities		
Light and heat	21,152	15,224
Repairs and maintenance	1,602	939
Insurance	520	1,514
Motor vehicle expenses	6,558	6,483
Other motor/travel costs	2,050	7,896
Legal and professional fees	1,200	1,207
Telephone	1,120	813
Other office costs	7,434	6,166
Depreciation	7,305	6,701
Sundry expenditure	123	187
Project expenditure	40,579	43,845
	<u>89,643</u>	<u>90,975</u>
 Total expenditure	 <u>89,643</u>	 <u>90,975</u>
 Net (expenditure)/income	 <u>(2,283)</u>	 <u>22,716</u>

Families Fighting For Justice

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	Restated 2022 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Rent, rates, light & heat	21,152	15,224
Repairs and maintenance	1,602	939
Insurance	520	1,514
Motor vehicle expenses	6,558	6,483
Other motor, travel and subsistence	2,050	7,896
Legal, professional & financial costs	—	37
Telephone	1,120	813
Office & I.T. costs & equipment	7,434	6,166
Depreciation	7,305	6,701
Sundry expenditure	123	187
Project expenditure	40,579	43,845
	<u>88,443</u>	<u>89,805</u>
Governance costs		
Governance costs - accountancy fees	1,200	1,170
	<u>1,200</u>	<u>1,170</u>
Expenditure on charitable activities	<u><u>89,643</u></u>	<u><u>90,975</u></u>

Accounts

CHARITY REGISTRATION NUMBER: 1134103

Families Fighting For Justice
Unaudited Financial Statements
31 March 2022

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Financial Statements

Year ended 31 March 2022

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The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Families Fighting For Justice
Charity registration number	1134103
Principal office	6 Anson Street Liverpool Merseyside L3 5NY

The trustees

Mrs J Taylor
Mrs J Williams
Miss J Langford
Mr E Kinnear
Mrs E Brown
Mrs G McGowan

Committee Members

Mrs Jean Lowe
Miss Jacqueline Anne Langford
Mrs Jane Williams
Elizabeth Millie Brown
Gillian McGowan

Management Board

Mr Peter Dunning - IT Manager
Mrs Jean Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs Jean Taylor

Independent examiner

Mr G Mattocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing these past 10 years. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £113,691 (2021: £86,547) of which £33,456 (2021: £53,416), related to funding for projects upon which restrictions are placed. Project expenditure totalled £92,545 (2021: £78,083). The overall surplus for the year was £21,146 (2021: Surplus: £7,294).

At 31st March 2022 the Charity's reserves stood at £170,802 (2021: £149,656) of which fixed assets represented £33,084 (2021: £450).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Families Fighting For Justice

Trustees' Annual Report 2021/22

Year ended 31 March 2022

The trustees' annual report was approved on 28/9/22 and signed on behalf of the board of trustees by:

Mrs J Taylor
Trustee

Mrs J Williams
Trustee



Jane C Williams

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

28/9/22

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	67,107	33,456	100,563	69,326
Other trading activities	5	13,128	—	13,128	17,221
Total income		<u>80,235</u>	<u>33,456</u>	<u>113,691</u>	<u>86,547</u>
Expenditure					
Expenditure on charitable activities	6,7	59,269	33,276	92,545	79,253
Total expenditure		<u>59,269</u>	<u>33,276</u>	<u>92,545</u>	<u>79,253</u>
Net income and net movement in funds		<u>20,966</u>	<u>180</u>	<u>21,146</u>	<u>7,294</u>
Reconciliation of funds					
Total funds brought forward		147,886	1,770	149,656	142,362
Total funds carried forward		<u>168,852</u>	<u>1,950</u>	<u>170,802</u>	<u>149,656</u>

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

Families Fighting For Justice

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	33,884	480
Current assets			
Debtors	13	804	831
Cash at bank and in hand		138,114	148,575
		<u>138,918</u>	<u>149,406</u>
Creditors: amounts falling due within one year	14	<u>1,300</u>	<u>1,300</u>
Net current assets		<u>137,618</u>	<u>148,106</u>
Total assets less current liabilities		<u>170,802</u>	<u>148,656</u>
Net assets:		<u>170,802</u>	<u>148,656</u>
Funds of the charity			
Restricted funds		1,850	1,770
Unrestricted funds		<u>168,952</u>	<u>146,886</u>
Total charity funds	15	<u>170,802</u>	<u>148,656</u>

These financial statements were approved by the board of trustees and authorised for issue on 28/9/22 and are signed on behalf of the board by:

Mrs J Taylor
Trustee

Mrs J Williams
Trustee

Jane C. Williams

The notes on pages 7 to 14 form part of these financial statements.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

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 Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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 believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

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

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

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Depreciation

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

Motor Vehicles	- 20% reducing balance
Equipment	- 20% reducing balance

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations FFFJ	522	—	522
Donations OLLY	66,585	—	66,585
Grants			
Grants FFFJ	—	33,456	33,456
	<u>67,107</u>	<u>33,456</u>	<u>100,563</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations FFFJ	1,595	—	1,595
Donations OLLY	14,315	—	14,315
Grants			
Grants FFFJ	—	53,416	53,416
	<u>15,910</u>	<u>53,416</u>	<u>69,326</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities for generating funds	2,400	2,400	10,250	10,250
Charity Shop	10,728	10,728	6,971	6,971
	<u>13,128</u>	<u>13,128</u>	<u>17,221</u>	<u>17,221</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Charitable Activities FFFJ	36,181	33,276	69,457
Direct Charitable Activities OLLY	21,916	–	21,916
Support costs FFFJ	1,172	–	1,172
	<u>59,269</u>	<u>33,276</u>	<u>92,545</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Activities FFFJ	9,591	51,646	61,237
Direct Charitable Activities OLLY	16,846	–	16,846
Support costs FFFJ	1,170	–	1,170
	<u>27,607</u>	<u>51,646</u>	<u>79,253</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct Charitable Activities	91,373	–	91,373	78,083
Governance costs	–	1,172	1,172	1,170
	<u>91,373</u>	<u>1,172</u>	<u>92,545</u>	<u>79,253</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Governance costs	1,170	1,170	1,170

9. Net Income

Net income is stated after charging/(crediting):	2022	2021
	£	£
Depreciation of tangible fixed assets	8,271	112

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,170	1,170

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2021	1,000	1,830	2,830
Additions	–	40,905	40,905
At 31 March 2022	1,000	42,735	43,735
Depreciation			
At 1 April 2021	747	1,633	2,380
Charge for the year	51	8,220	8,271
At 31 March 2022	798	9,853	10,651
Carrying amount			
At 31 March 2022	202	32,882	33,084
At 31 March 2021	253	197	450

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

13. Debtors

	2022 £	2021 £
Prepayments and accrued income	904	931

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,300	1,300

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General Fund	<u>147,886</u>	<u>80,235</u>	<u>(59,269)</u>	<u>168,852</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Fund	<u>142,362</u>	<u>33,131</u>	<u>(27,607)</u>	<u>147,886</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	<u>1,770</u>	<u>33,456</u>	<u>(33,276)</u>	<u>1,950</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	<u>—</u>	<u>53,416</u>	<u>(51,646)</u>	<u>1,770</u>

Restricted funds were given towards the core costs of Families Fighting for Justice.

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	33,084	33,084
Current assets	139,018	139,018
Creditors less than 1 year	(1,300)	(1,300)
Net assets	<u>170,802</u>	<u>170,802</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	450	450
Current assets	150,506	150,506
Creditors less than 1 year	(1,300)	(1,300)
Net assets	<u>149,656</u>	<u>149,656</u>

17. Contingencies

The charity did not have any contingent liabilities at 31 March 2022 (2021: none)

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Related parties

There were no material related party transactions during the year which require disclosure.
(2021: None)

Families Fighting For Justice
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Families Fighting For Justice
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	67,107	15,910
Grants	33,456	53,416
	<u>100,563</u>	<u>69,326</u>
Other trading activities		
Activities for generating funds	2,400	10,250
Charity Shop	10,728	6,971
	<u>13,128</u>	<u>17,221</u>
Total Income	<u>113,691</u>	<u>86,547</u>
Expenditure		
Expenditure on charitable activities		
Light and heat	15,224	11,493
Repairs and maintenance	939	4,166
Insurance	1,514	938
Motor vehicle expenses	6,482	3,997
Other motor/travel costs	7,896	2,735
Legal and professional fees	1,209	1,170
Telephone	813	1,041
Other office costs	6,165	5,824
Depreciation	8,271	112
Sundry expenditure	187	486
Project expenditure	43,845	47,291
	<u>92,545</u>	<u>79,253</u>
Total expenditure	<u>92,545</u>	<u>79,253</u>
Net Income	<u>21,146</u>	<u>7,294</u>

Families Fighting For Justice

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Rent, rates, light & heat	15,224	11,493
Repairs and maintenance	939	4,166
Insurance	1,514	938
Motor vehicle expenses	6,482	3,997
Other motor, travel and subsistence	7,896	2,735
Legal, professional & financial costs	37	—
Telephone	813	1,041
Office & I.T. costs & equipment	6,165	5,824
Depreciation	8,271	112
Sundry expenditure	187	486
Project expenditure	43,845	47,291
	<u>91,373</u>	<u>78,083</u>
Governance costs		
Governance costs - accountancy fees	1,172	1,170
	<u>1,172</u>	<u>1,170</u>
Expenditure on charitable activities	<u>92,545</u>	<u>79,253</u>

Accounts

CHARITY REGISTRATION NUMBER: 1134103

**Families Fighting For Justice
Unaudited Financial Statements
31 March 2021**

BRAMWELL MORRIS
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Families Fighting For Justice

Charity registration number 1134103

Principal office 6 Anson Street
Liverpool
Merseyside
L3 5NY

The trustees

Mrs J Taylor	
Mrs J Williams	
Miss J Langford	
Mr E Kinnear	
Mrs E Brown	
Mrs G McGowan	(Appointed 1 April 2020)
Miss J Doyle	(Retired 1 April 2020)
Mrs B Awang	(Retired 1 April 2020)
Mr M King	(Retired 1 April 2020)

Committee Members

Mrs Jean Lowe
Miss Jacqueline Anne Langford
Mrs Jane Williams
Elizabeth Millie Brown
Gillian McGowan

Management Board

Mr Peter Dunning - IT Manager
Mrs Jean Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs Jean Taylor

Independent examiner

Mr G Matlocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing these past 10 years. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £86,547 (2020: £78,352) of which £53,416 (2020: £33,162), related to funding for projects upon which restrictions are placed. Project expenditure totalled £78,083 (2020: £84,569). The overall surplus for the year was £7,294 (2020: Surplus: £12,613).

At 31st March 2021 the Charity's reserves stood at £142,656 (2020: £149,362) of which fixed assets represented £450 (2020: £562).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

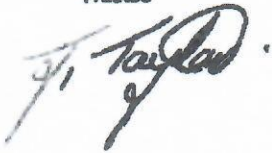
Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Fighting

The trustees' annual report was approved on 23/6/21 and signed on behalf of the board of trustees by:

Mrs J Taylor
Trustee



Jane C Williams.

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks
Independent Examiner
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

23/6/2021

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	15,910	53,416	69,326	56,334
Other trading activities	5	17,221	—	17,221	22,018
Total income		<u>33,131</u>	<u>53,416</u>	<u>86,547</u>	<u>78,352</u>
Expenditure					
Expenditure on charitable activities	6,7	27,607	51,846	79,253	65,739
Total expenditure		<u>27,607</u>	<u>51,846</u>	<u>79,253</u>	<u>65,739</u>
Net income and net movement in funds		<u>5,524</u>	<u>1,770</u>	<u>7,294</u>	<u>12,613</u>
Reconciliation of funds					
Total funds brought forward		142,362	—	142,362	129,749
Total funds carried forward		<u>147,886</u>	<u>1,770</u>	<u>149,656</u>	<u>142,362</u>

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

The notes on pages 7 to 13 form part of these financial statements.

Families Fighting For Justice

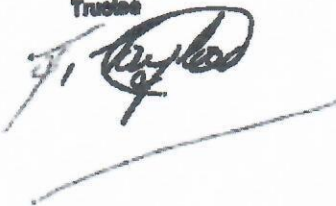
Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	480	662
Current assets			
Debtors	14	891	1,061
Cash at bank and in hand		<u>140,678</u>	<u>142,019</u>
		<u>140,688</u>	<u>143,100</u>
Creditors: amounts falling due within one year	15	<u>1,300</u>	<u>1,300</u>
Net current assets		<u>140,388</u>	<u>141,800</u>
Total assets less current liabilities		<u>140,868</u>	<u>142,362</u>
Net assets		<u>140,868</u>	<u>142,362</u>
Funds of the charity			
Restricted funds		1,770	-
Unrestricted funds		<u>147,898</u>	<u>142,362</u>
Total charity funds	16	<u>149,668</u>	<u>142,362</u>

These financial statements were approved by the board of trustees and authorised for issue on 23/6/2021 and are signed on behalf of the board by:

Mrs J Taylor
Trustee



Mrs J Williams
Trustee

Jane C Williams.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

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 Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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 believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

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

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

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Depreciation

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

Motor Vehicles	- 20% reducing balance
Equipment	- 20% reducing balance

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Familles Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations FFFJ	1,595	—	1,595
Donations OLLY	14,315	—	14,315
Grants			
Grants FFFJ	—	53,416	53,416
	<u>15,910</u>	<u>53,416</u>	<u>69,326</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations FFFJ	1,000	—	1,000
Donations OLLY	19,172	—	19,172
Grants			
Grants FFFJ	3,000	33,162	36,162
	<u>23,172</u>	<u>33,162</u>	<u>56,334</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Activities for generating funds	10,250	10,250	3,608	3,608
Charity Shop	6,971	6,971	18,410	18,410
	<u>17,221</u>	<u>17,221</u>	<u>22,018</u>	<u>22,018</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Activities FFFJ	9,591	51,646	61,237
Direct Charitable Activities OLLY	16,846	—	16,846
Support costs FFFJ	1,170	—	1,170
	<u>27,607</u>	<u>51,646</u>	<u>79,253</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Charitable Activities FFFJ	19,046	31,682	50,728
Direct Charitable Activities OLLY	13,841	—	13,841
Support costs FFFJ	1,170	—	1,170
	<u>34,057</u>	<u>31,682</u>	<u>65,739</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct Charitable Activities	78,083	—	78,083	64,569
Governance costs	—	1,170	1,170	1,170
	<u>78,083</u>	<u>1,170</u>	<u>79,253</u>	<u>65,739</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	<u>1,170</u>	<u>1,170</u>	<u>1,170</u>

9. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>112</u>	<u>140</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,170</u>	<u>1,170</u>

Familles Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Trustees remuneration and expenses

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

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>1,830</u>	<u>1,000</u>	<u>2,830</u>
Depreciation			
At 1 April 2020	1,584	684	2,268
Charge for the year	<u>49</u>	<u>63</u>	<u>112</u>
At 31 March 2021	<u>1,633</u>	<u>747</u>	<u>2,380</u>
Carrying amount			
At 31 March 2021	<u>197</u>	<u>253</u>	<u>450</u>
At 31 March 2020	<u>248</u>	<u>318</u>	<u>562</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>931</u>	<u>1,081</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Fund	<u>142,362</u>	<u>33,131</u>	<u>(27,607)</u>	<u>147,886</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	<u>—</u>	<u>53,416</u>	<u>(51,646)</u>	<u>1,770</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Analysis of charitable funds *(continued)*

Restricted funds were given towards the core costs of Families Fighting for Justice.

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	450	450	562
Current assets	150,506	150,506	143,100
Creditors less than 1 year	<u>(1,300)</u>	<u>(1,300)</u>	<u>(1,300)</u>
Net assets	149,656	<u>149,656</u>	<u>142,362</u>

17. Contingencies

The charity did not have any contingent liabilities at 31 March 2021 (2020: none)

18. Related parties

There were no material related party transactions during the year which require disclosure.
(2020: None)