

Families Fighting For Justice
Unaudited Financial Statements
31 March 2024

MATTOCKS GRINDLEY

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

Families Fighting For Justice

Financial Statements

Year ended 31 March 2024

	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	16
Notes to the detailed statement of financial activities	17

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.

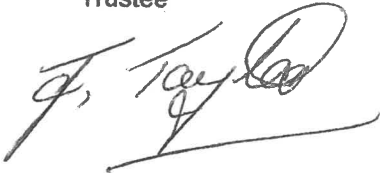
Families Fighting For Justice

Trustees' Annual Report *(continued)*

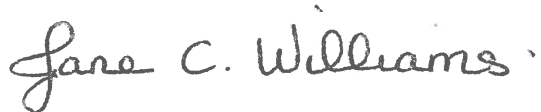
Year ended 31 March 2024

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

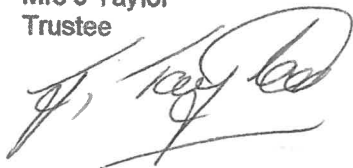
Statement of Financial Position

31 March 2024

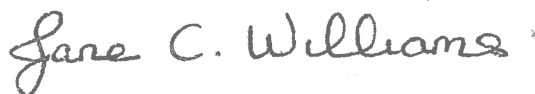
	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	64,791	71,757
Current assets			
Debtors	14	9,210	1,313
Cash at bank and in hand		134,720	133,868
		143,930	135,181
Creditors: amounts falling due within one year	15	1,300	1,300
Net current assets		142,630	133,881
Total assets less current liabilities		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>