

Charity Registration No. 1134723

Company Registration No. 7108520 (England and Wales)

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

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FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

1. For the relief of parents and their children and other close family members living in Wales and suffering from the consequences of divorce or separation by providing advice, assistance and other support and, in so doing, helping parents stay in touch with their children after divorce or separation.
2. To further emotional development of children in Wales whose parents have divorced or separated by encouraging shared parenting arrangements which enable such children to have continuing and meaningful relationships with both their parents.
3. To conduct study and research into problems concerned with children in Wales who are deprived of the presence of a parent in their families, and into problems concerned with establishing good relations between parents living apart from their children, and to publish the useful results of all such study and research in order to encourage appropriate changes in professional and public opinion.

Public benefit

The Trustees have reviewed the Charity Commission's guidance on public benefit, and agree that they demonstrate public benefit by their activities as shown in the charitable activities section of this report of the Trustees.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Despite the absence of physical meetings, the charity has continued to deliver two parallel and complementary services under the titles BOTH PARENTS MATTER and AEGIS DV. The former relates to service users of both sexes, both parents and grandparents. The AEGIS service relates to support for victims of domestic abuse and is male-specific. The overwhelming majority (95%) of the charity's service users continue to be men who are being prevented from having a full relationship with the children they care about. We also see grandmothers who are supporting their sons to remain positive in the face of the emotional and psychological abuse of child contact denial, as well as grandparents who have access issues of their own. We also see a small number of mothers who are not the main carers for their children but who have contact difficulties. In this respect the services provided this year have not changed compared to the preceding year despite a different form of delivery.

In terms of numbers of registrants, the absence of face-to-face meetings has been more than compensated by increased calls to our helpline, use of our web site contact form and – most importantly – referrals to us from a wide range of agencies and other charities, of which solicitors are the largest provider.

The Caseworker.mp file management system, introduced last year, became an embedded and key part of our operational procedures this year. All service users' correspondence and other case information are held in this confidential system to which only management team members have access. In particular, the standard six-page Service User Pack, also introduced last year, is recorded for each service user within Caseworker.mp.

During the year a new workflow process was devised and implemented. The new process is underpinned by a suite of documents defining volunteer and management roles whilst providing Induction Briefs for these roles. The key volunteer roles are further supported by training videos which assist assimilation of the procedures by new volunteers. Every new volunteer has an online Induction Interview as part of the Induction process. The benefit of moving to this system is that it provides a well-defined structure and set of procedures within which volunteers can be fitted and put to work in a manner which is consistent with the efforts of everyone else in the team.

To lever the advantage of the new workflow process, we have had an ongoing and very vigorous campaign of recruiting volunteers this year, and this is set to continue going forward.

During the year, two new part-time salaried members of staff have started with us, recruited via competitive interview. In April 2020 our new Buddy Coordinator, Phil Davies, started and in January 2021 our new Workflow Coordinator, Steve Wells, joined us. Both quickly became integrated into the team. Phil continues the work started by Dr Sue Whitcombe in 2019 when the Buddy scheme was first introduced, although he has had the major difficulty of taking over an emotional support role under lockdown conditions. Steve is the first in a new role created by the new workflow process. The benefits of the new process are already apparent and the Workflow Coordinator is essential in driving it and line-managing the team of outbound callers.

During the year we gradually phased out both the old website and the old helpline. We now have a new, more modern looking website and a new helpline on a VOIP system.

In summary, it has been a year of extensive changes, driven initially by necessity and later by the realisation that we had an opportunity to improve our working practices and increase our capacity to assist callers and service users. The Trustees are grateful to all the management team and volunteers who have had a crucial role to play in not only keeping the charity going but improving its effectiveness despite adverse circumstances.

Volunteers

The new workflow processes introduced this year require teams of volunteers to drive them. Accordingly, the charity had a particularly vigorous recruitment drive for new volunteers. As part of the new workflow arrangements, volunteer roles have been more closely defined via a series of role specifications and induction briefs. There were 44 formal inductions for new volunteers in the year. However, many volunteers are placement students who are with us only for a relatively short period. Consequently 30 of the newly recruited volunteers remained with us at the end of the year.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Many volunteers whose role was to assist at service user support meetings throughout Wales became inactive during the year as there were no such local face-to-face meetings. However, 11 volunteers from earlier years have remained active, making a total compliment of active volunteers of 41 at the end of the year.

As a consequence of having no face-to-face meetings this year the number of hours which volunteers have contributed to the charity's efforts this year is much reduced compared with recent years, namely 1,847 hours. This is in addition to the 2,681 hours by unpaid Trustees, an abnormally large effort by the Trustees in response to the abnormal conditions.

Numbers accessing our support services

Meetings

The most significant change this year was the complete absence of any face-to-face service user meetings. In the preceding year the monthly support meetings at ten locations around Wales, plus the weekly Aegis DV drop-ins in Neath and Swansea, saw a total attendance of over 1000 (including repeat attendances). No such meetings have taken place at all during this year due to successive waves of Covid lockdowns. Like so many other charities (and businesses), we were wrong-footed by the lockdowns, not initially having the facilities and processes required to replace face-to-face meetings.

However, by June 2020, having acquired Microsoft Teams, we started our weekly all-Wales service user support meetings. These were chaired by the National Manager and attended by a varying number of the management team and volunteers, in addition to service users seeking support. These online meetings have proved popular as service users gained familiarity with them. At the first such video meetings in late June 2020 attendance was in single figures, but attendance increased steadily and was sometimes as high as 30 by the end of the year. We estimate over 700 attendances at these weekly online support meetings, including many who attended more than once, in some cases regularly.

Helpline

Our helpline was another area of major change this year. The old helpline was manned very competently for many years by Conrad McBride, but Conrad retired from the role at the start of the year. The Trustees would like to once again thank Conrad for his many years of excellent service for the charity. Conrad's retirement initially left the National Manager having to man the helpline by default. In the summer of 2020 we acquired a new VOIP-based phone line (0333 050 6815) supplied by CircleLoop and funded from Covid-19 emergency funding. This came into service at the start of October 2020, initially with the National Manager manning the line. After energetic recruiting of volunteers over the next two months, a rota was devised which relieved the National Manager of this duty. By early January 2021 the new helpline was manned entirely by volunteers, as it has been since. The old helpline number was gradually phased out in late 2020.

In the first half of the year there were about 375 calls to the old helpline (together with direct calls to the National Manager's mobile). In the second half of the year, the new helpline took a total of 536 incoming calls plus returned missed calls, making a total of 911 helpline calls over the year, an increase of 21% over the previous year.

Registrants

During the year the charity registered 443 new cases in the Caseworker.mp system. The graph of monthly registration data indicated a steady increase in the rate of registrations through 2020, with a steep increase in February and March 2021. The latter saw a record high of 70 registrations in the month, nearly double the average for the year.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Legal advice clinics

Prior to Covid lockdowns, the charity had been running the largest number of LawWorks legal advice clinics in Wales specialising in Family Law issues through its membership of the Law Society's charity network. The charity is grateful for the funding it received from The Law Society in respect of this service. Unfortunately putting service users in front of solicitors for *pro bono* initial consultations was one of our usual services which we struggled to provide under lockdown conditions, though demand remained high. We finally devised an alternative process for effective referral for *pro bono* initial consultations with solicitors only in March 2021, 34 such referrals were made in that closing month of the year. We are very grateful to the solicitors who have agreed to deliver this service.

Our annual report to LawWorks for calendar year 2020 indicated 311 service users had received support from the charity other than that delivered by *pro bono* solicitors.

Legal aid support

Responding to needs identified for service users on low income, the charity continues to focus on assisting such service users to access Legal Aid funding in Private Law. The charity – as a specialist domestic violence support service for male victims – produced 253 'evidence letters' during the year to assist men in accessing professional legal help, an increase from the preceding year of 15%.

Funding

Currently the charity's largest funder is Tudor Trust. This year we received the second of the anticipated three annual payments of £30,000. This funds the Buddy scheme, including the cost of a part-time salaried Buddy Coordinator. The first instalment was received in January 2020 and interviews for the Buddy Coordinator role were carried out to enable a start date of 1 April 2020.

In the summer of 2020 we gained four awards under Covid emergency funding, namely from the Community Foundation Wales, Moondance Foundation, the Charities Aid Foundation, and the National Lottery Awards For All. The first three, totalling £9,520, were primarily to fund our acquisition of IT equipment, two new VOIP CircleLoop lines, and a large number of mobile phone contracts for volunteers to use. These had become necessary due to being obliged to move entirely to online or phone communication. The National Lottery Awards for All grant of £9,700 continued their similar award for the previous year, supporting our Aegis service, initially in Swansea and Neath Port Talbot. We were also awarded £2,155 by the Co-Op Local Community Fund.

The charity continued to enjoy a pleasing level of income from private donations.

It is the intention to apply for further funding where possible, concentrating on obtaining sufficient funds to cover the Workflow Coordinator's salary, and the salaries of one or two additional part-time members of staff, over three years.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Research, lobbying and campaigning

The charity ran a survey in May 2020 asking respondents about their experiences in respect of child contact during the first Covid lockdown. The results can be found on our web site. Essentially, 61.5% of men responding to the survey had no contact or only indirect contact with their children during lockdown, a huge increase from 14% which prevailed prior to lockdown. In comparison, 27% of women responding to the survey had no contact or only indirect contact with their children during lockdown, an increase from 9% prior to lockdown.

The systematic use of our standard Service User Pack, complete with its well-being and loneliness questionnaires and DV Risk Indicator Checklist, is now providing the charity with a substantial body of quantitative evidence regarding the degraded mental state of non-resident fathers as well as their risk from domestic abuse, and the association between the two. This may be the most extensive body of data of this kind in the UK. That being so, it is important to make this evidence available more widely and this is being done by publishing it in academic literature. The first such publication can be found on our website, and a further publication is anticipated next year. Formal academic publications of this kind will help put the charity, and fathers' issues in particular, on the academic map.

The charity has five declared campaign areas: recording social workers, parental alienation, shared parenting, domestic abuse support for men, and promoting our causes. Towards the end of last year, the Petitions Committee of the Welsh Parliament (then the Welsh Assembly) rejected our proposed petition in respect of making recording social workers mandatory. This was disappointing as we regarded the grounds for the rejection to be invalid. Recording social workers remains our top priority as a campaigning issue. The charity holds the view that adopting statutory recording has no downside and is a win-win. The charity will continue to pursue the matter.

The charity had raised a petition with the Welsh Assembly Petitions Committee in 2017/18 calling for male domestic violence victim support services to be independently run and funded, separately from Women's Aid Cymru and all associated services. Our petition was considered at 11 different Petitions Committee meetings between February 2018 and March 2021, at the last meeting the Committee declared the petition closed. We were again disappointed as the Welsh Government's grounds for rejection appeared to miss the point and conflated the issue with a request for funding, this being despite many clear communications on the matter from the charity.

The National Manager continued to attend (online) meetings of the Cafcass Cymru Advisory Committee to represent the views of Non-Resident Parents.

Future developments

Priorities for next year include:

1. To move when possible the Buddy group support from lockdown to the full social-event driven service it was initially intended to be;
2. To obtain funding support for the Workflow Coordinator over a number of years (currently funded only short term);
3. To further bolster our provision of LawWorks *pro bono* initial solicitor consultations by provision of this facility within the weekly online support meetings;
4. To obtain funding for one or two further part-time salaried staff, the first priority being an additional Case Advisor, and after that a staff member doubling up as chief outbound caller and reserve Workflow Coordinator;
5. To provide a second weekly online service user support meeting, open to all registrants and chaired by a Case Advisor.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

It is likely that in the short term the charity will not seek to return to monthly locally-based face-to-face support meetings but instead continue to use online video for support meetings, with an intention to expand capacity in terms of numbers attending. This has the advantage of avoiding any residual measures associated with Covid which may continue in force at public venues. It also has the advantage of avoiding disadvantaging people who are too far away from their nearest meeting for attendance to be practicable. However, the charity recognises that face-to-face meetings are significantly beneficial in terms of relieving social isolation. Therefore, some meetings may continue.

The Trustees look forward to building a resilient and increasingly efficient service, capitalising upon the revamped working processes introduced during the year.

Impact of COVID-19

As for everyone else, the charity was impacted severely by Covid lockdowns during the year. The most immediate impact of lockdowns was the cessation of face-to-face meetings. The monthly meetings at ten locations around Wales were our main contact with service users and provided the primary route into the charity for service users. Similarly, our Aegis male domestic abuse support service was spearheaded by the weekly drop-in sessions in Swansea and Neath, which also ceased. The charity has undergone a radical overhaul as a result of being obliged to change its modus operandum.

As expected, all the charity's activities moved online or to phone or email communication. One of the most unfortunate implications of having no face-to-face contact with service users was how this hampered our Buddy emotional support service. A key focus of this initiative was to counter non-resident fathers' social isolation by organising social events. This has been prevented by lockdowns in the year. Another unfortunate consequence of lockdowns was that many of our volunteers, whose involvement was to help run local meetings, became inactive as their roles were not required. Both of these significant downsides have been countered in the manner described below, not least due to the energetic work of the management team.

There have also been unexpected benefits resulting from being obliged to move activities online. Shortly after lockdowns began, we acquired Microsoft Teams and initiated management meetings using the associated video conferencing technology, a steep learning curve for all concerned. The difficult circumstances, together with being obliged to adopt online video conferencing facilities, led to far more regular (i.e., weekly) management meetings. As a result, the charity's working practices have undergone a very rapid evolution.

It is with great pride that the Trustees note that the value and reach of the charity's work has not been reduced by the Covid lockdowns, in fact the volume of registrants increased over the year. This was a remarkable achievement with Trustees, staff and volunteers all working from home.

Financial review

The financial results of the charity are shown in the Statement of Financial Activities on page 8 of the financial statements.

The charity made a total surplus of £22,724 for the year ended 31st March 2021, consisting of an unrestricted surplus of £8,206 and a restricted surplus of £14,518.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level in excess of six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they would be able to continue the charity's ongoing activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The free reserves of the charity at the year end totalled £43,846.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles as amended by Special Resolution on 21 September 2011, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The charity seeks and appoints trustees from various backgrounds and disciplines so as to provide the greatest diversity and scope for it to meet its objectives. Each Trustee on induction receives a copy of the Essential Trustee guide from the Charity Commission together with a copy of the Charity's governing document.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Reference and administrative details

Company number 07108520

Clarity number 1134723

Registered office 61 Cowbridge Road East
Cardiff
CF11 9AE

Trustees Mr A Kiddy
Mr M Isherwood
Mr J Williams
Mrs P O'Regan
Mrs L Blore
Mr R Bradford - resigned 29 June 2021

Key management personnel Paul Apreda - National Manager

Independent examiner Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

The trustees report was approved by the Board of Trustees.


Mr A Kiddy - Trustee
Dated: 23 December 2021

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Families Need Fathers Both Parents Matter Cymru for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

I report to the trustees on my examination of the financial statements of Families Need Fathers Both Parents Matter Cymru (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Sarah Case

Sarah Case FCA DChA
Azis Audit Services
Ty New
Lime Tree Court
Cadiff Gate Business Park
Cadiff
CF3 8AB

Date: 23/12/2021

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	9,566	-	9,566	19,535	-	19,535
Charitable activities	4	4,524	53,546	58,070	5,000	56,850	61,850
Investments	5	26	-	26	74	-	74
Total income		14,116	53,546	67,662	24,609	56,850	81,459
Expenditure on:							
Charitable activities	6	5,368	39,570	44,938	5,121	29,199	34,320
Net incoming resources before transfers		8,748	13,976	22,724	19,488	27,651	47,139
Gross transfers between funds		(542)	542	-	-	-	-
Net income for the year/ Net movement in funds		8,206	14,518	22,724	19,488	27,651	47,139
Fund balances at 1 April 2020		35,640	27,651	63,291	16,152	-	16,152
Fund balances at 31 March 2021		43,846	42,169	86,015	35,640	27,651	63,291

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	5,134		500	
Cash at bank and in hand		82,801		72,546	
		<u>87,935</u>		<u>73,046</u>	
Creditors: amounts falling due within one year	11	<u>(1,920)</u>		<u>(9,755)</u>	
Net current assets			<u>86,015</u>		<u>63,291</u>
Income funds					
Restricted funds	12	42,169		27,651	
Unrestricted funds		43,846		35,640	
		<u>86,015</u>		<u>63,291</u>	

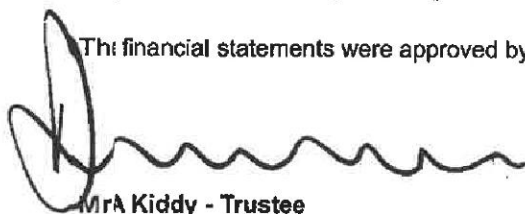
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 December 2021



Mr A Kiddy - Trustee

Company Registration No. 7108520

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Families Need Fathers Both Parents Matter Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 61 Cowbridge Road East, Cardiff, CF11 9AE, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis, as set out in the support costs note.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	9,566	19,535

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021 £	2020 £
Grants	58,070	61,850
Analysis by fund		
Unrestricted funds	4,524	5,000
Restricted funds	53,546	56,850
	58,070	61,850
Grants		
One Unite Partnership	695	-
Fathers Perspective	4,000	-
National Lottery Awards for All	9,700	9,700
Neath Port Talbot Council	-	3,000
Neath Town Council	-	200
Swansea Council for Voluntary Service	-	13,950
Tudor Trust	32,000	30,000
The Law Society	-	5,000
Moondance Foundation (Restricted)	2,369	-
Charities Foundation	4,782	-
Moondance Foundation (Unrestricted)	2,369	-
Co-op Local Community Fund	2,155	-
	58,070	61,850

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	26	74

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	2021 £	2020 £
Staff costs	15,765	15,440
Insurance	417	385
Telephone	1,747	810
Advertising	89	1,557
Travel, training and expenses	-	3,253
Subscriptions	626	336
Seminars and room hire	143	210
IT costs	6,928	1,393
Project expenses	15,650	8,457
Volunteer expenses	1,352	442
Printing, post and stationery	192	158
Sundry	80	-
	<u>42,989</u>	<u>32,441</u>
Share of governance costs (see note 7)	1,949	1,879
	<u>44,938</u>	<u>34,320</u>
Analysis by fund		
Unrestricted funds	5,368	5,121
Restricted funds	39,570	29,199
	<u>44,938</u>	<u>34,320</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Filing fee	-	53	53	-	13	13
Accountancy fees	-	390	390	-	360	360
Independent examiners fee	-	1,506	1,506	-	1,506	1,506
	<u>-</u>	<u>1,949</u>	<u>1,949</u>	<u>-</u>	<u>1,879</u>	<u>1,879</u>
Bourne between Charitable activities	-	1,949	1,949	-	1,879	1,879
	<u>-</u>	<u>1,949</u>	<u>1,949</u>	<u>-</u>	<u>1,879</u>	<u>1,879</u>

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Two trustees were reimbursed for expenses during the current year, £284 for telephone costs, and £89 for advertising (2020: no trustee was reimbursed for expenses).

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2021	2020
	£	£
Wages and salaries	15,405	15,080
Other pension costs	360	360
	<u>15,765</u>	<u>15,440</u>

Key management personnel

The key management personnel of the charity received remuneration totalling £12,360 (2020: £12,360).

Employees earning > £60k

There were no employees during the current or prior period whose emoluments exceeded £60,000.

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	4,000	-
Other debtors	1,134	500
	<u>5,134</u>	<u>500</u>

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	-	238
Trade creditors	413	6,454
Accruals and deferred income	1,507	3,063
	<u>1,920</u>	<u>9,755</u>

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021		
	£	£	£	£	£	£	£	£
National Lottery Awards for All	9,700	(9,700)	-	9,700	(8,482)	-	-	1,218
Neath Port Talbot Council	3,000	(3,000)	-	-	-	-	-	-
Neath Town Council	200	(200)	-	-	-	-	-	-
Swansea Council for Voluntary Service	13,950	(13,759)	191	-	-	(191)	-	-
Tudor Trust	30,000	(2,540)	27,460	32,000	(22,509)	-	-	36,951
Charities Foundation	-	-	-	4,782	(4,794)	12	-	-
One Unite Partnership	-	-	-	695	(1,416)	721	-	-
Fathers Perspective	-	-	-	4,000	-	-	-	4,000
Moondance Foundation	-	-	-	2,369	(2,369)	-	-	-
	<u>56,850</u>	<u>(29,199)</u>	<u>27,651</u>	<u>53,546</u>	<u>(39,570)</u>	<u>542</u>	<u>42,169</u>	

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds (Continued)

National Lottery Awards for All

Supporting male victims of domestic violence and abuse, primarily in Swansea via a weekly drop-in centre.

Neath Port Talbot Council

Provision of a weekly drop-in centre to support male victims of domestic violence and abuse in Neath Port Talbot.

Neath Town Council

Contribution to expenses associated with above.

Swansea Council for Voluntary Service

Provision of a one-year pilot "Buddy scheme" in Swansea and Neath Port Talbot.

Tudor Trust

Extension of the Buddy scheme to the Vale of Glamorgan, Rhondda Cynon Taf County, Merthyr Tydfil County Borough and the City of Cardiff.

Charities Foundation

To enable purchase of up to date IT equipment to enable the National Manager and Buddy Co-ordinator to undertake their roles effectively in engaging with service users.

One Unite Partnership

Funding to create a Freephone Voice Over Internet Protocol service to enable volunteers to handle initial contact to the charity from service users - and also to enable Outbound Callers for the charity to follow up to capture details for Case Advisers

Fathers Perspective

Targeted work and training for family support and related professionals about the advantages of engaging fathers and the benefits to children from maintaining a positive relationship with male carers – including information about Parental Responsibility.

Moondance Foundation

To fund a Workflow Co-ordinator position to enable the charity to effectively respond to the growing number of calls for help arising from the impact of the Covid restrictions on parents prevented from seeing their children.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	43,846	42,169	86,015	35,640	27,651	63,291
	<u>43,846</u>	<u>42,169</u>	<u>86,015</u>	<u>35,640</u>	<u>27,651</u>	<u>63,291</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).