

Charity registration number 1134723

Company registration number 7108520 (England and Wales)

**FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 21

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

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.
1. 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.
1. 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.

Achievements and performance

The primary purpose of the charity is to assist non-resident parents (and grandparents) after parental separation to attain, or retain, a meaningful, safe, and mutually beneficial involvement in their children's lives. Despite the ongoing disruption from Covid restrictions, 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. We provide support to non-resident parents of both sexes throughout Wales. However, non-resident parents are overwhelmingly fathers, and this is reflected in our service users. Over the financial year end 2022, we noticed an increase in the proportion of female service users (see below), from around 4% to around 15%. The services provided this year continued, and indeed improved upon, the previous year's successes in service user support provision.

Female registrants, 12 months (May 2021 – April 2022)

Number of female registrants	68
Non-resident mothers	18
Resident mothers	28
Paternal grandmothers	9
Maternal grandmother	1
New partners of non-resident father	2
Care proceedings / child in care	5
Other	5

During the year ended 31 March 2022, we have again seen an increase of new registrants, 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.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

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

FOR THE YEAR ENDED 31 MARCH 2022

The Caseworker.mp file management system continued to underpin our operational procedures this year. In particular, the standard six-page Service User Pack (SUP) is recorded for each service user within Caseworker.mp. This year the Service User Pack underwent substantial upgrading, allowing for an even more comprehensive collection of key information. This has aided the provision of more appropriate support and allowed a more thorough collection of statistics to demonstrate the need for our services.

The ongoing development of the workflow process demonstrated its key importance. Efficiently moving service users through the system, allowing us to achieve a higher 'success rate' of engaging with people. Volunteer inductions (commenced October 2020) have become second nature, with induction and training records easily maintained.

In December 2021, we employed a part time Integrated Case Advisor (ICA) and a part time Case Advisor. They have proved a valued asset to the team, and the case advising capacity of the charity has grown in strength since they came on board. The ICA also deputises as Workflow Coordinator when necessary.

Over the period, despite occasional restrictions due to Covid, the buddy scheme held several social events for parents, including family events where children could come along. The buddy scheme coordinator secured funding for a weekend at Bluestone holiday resort and Christmas days out. The success of these events is highlighted by the peer support that naturally arises out of the common ground parents find themselves in. The ongoing support that emerges as a result plays a vital role for the service users. The events were a success and a highlight for many of the service users who participated.

In summary, the year has seen the charity move forward. It has capitalised on the previous changes and continues to demonstrate the effectiveness of the workflow process, meeting the needs of an ever-growing number of service users. It has embraced the gradual lifting of restrictions, facilitating Buddy face to face events and meetings. The Trustees are grateful to both the management team and all volunteers, recognising the number of hours that people contribute, and who have ultimately enabled the charity to continue growing

Volunteers

The year end 31 March 2022 again saw the reliance on volunteers to drive the service provision of Both Parents Matter. The suite of volunteer roles and induction material developed during October 2020 continued to make recruitment more successful, ensuring that individual skills matched the requirements of the role.

One of our existing volunteers was recruited as the Helpline Coordinator, and was recruited in February 2021 and joined the Management Team as a valued member who contributes across many of the work areas. This new addition made substantial improvements to the intake of new service users, as Helpline volunteers now had a line manager for support. The coordinator has now also produced tutorial videos for helpline staff, adding to the induction process.

Outbound callers, and volunteer case advisors, received support from the case advisor team and workflow coordinator. Fortnightly case advisor meetings were set up to offer further support to the volunteers and facilitated an environment for progress and development.

The number of active volunteers has varied but never less than 30.

Numbers Accessing Our Support Services:

Meetings

The charity settled into the new routine of an online service, a result of previous Covid restrictions. Online advice meetings occurred once a week, with a good turnout of service users, demonstrating the need for the service. These meetings continued to take the place of the previous face to face meetings which took place monthly. Buddy support meetings were a mixture of online and face to face. In-person meetings which slowly rolled out as restrictions allowed. Cardiff and Swansea saw such meetings occur throughout the year, and service users developed peer support from new acquaintances.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

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

FOR THE YEAR ENDED 31 MARCH 2022

Towards the end of the year, it became apparent that in-person meetings were starting to become desirable again. The focus switched to facilitating face to face meetings, and an aim in the following financial year is to re-introduce them under the Buddy Scheme as the year progresses. The online advice meetings had proved such a success that these would continue as an additional support mechanism.

Helpline

As mentioned above, a helpline coordinator was recruited at the beginning of 2021. Having this person onboard ensures the helpline runs smoothly. The coordinator picks up any slots that are not filled by volunteers, on some occasions picking up the majority of a week's rota. The number of volunteers available to fill the role has fluctuated this year and demonstrates how essential the role is. This is largely due to this role attracting mostly students, who do not tend to commit to long term volunteering.

The helpline is an essential gateway for service users, and equally, helpline volunteers ensure appropriate cases reach the outbound callers and case advisors. The robust induction and support strategies help identify urgent cases, and queries are left for case advisors where appropriate.

In total 690 calls were made to the helpline, 270 of which went on to be active service users. The year saw an increase in people signposted to us via the Citizens Advice Bureau, an indication that our services are slowly becoming more recognised throughout the support and information sector.

Due to the high turnover of Helpline Volunteers, there are occasions when the Helpline is effectively covered by members of staff/Management Team. This is not ideal as it "eats into" the time available for staff to undertake their normal roles and places additional stress on resources.

Registrants

In the year end 31 March 2022 the Charity registered 524 new cases in the Caseworker.mp system, a 5% increase over the previous year. There was an increase noted in the number of female service users, as highlighted earlier.

Legal Advice Clinics

The weekly virtual advice meetings, combined with initial free solicitor consultations, formed the pro bono advice available to service users. The weekly advice meetings were predominantly run by the National Manager with support from a solicitor who was able to address specific legal questions. The meetings proved highly popular, with average attendance of between 15 – 20 on a weekly basis, and exceptional weeks registering some 30 attendees. Some of these attendees formed a regular core and were able to offer emotional support and peer support based on their own experiences.

Our annual return to LawWorks for the calendar year 2021 indicated that 417 service users had received support from the charity other than that delivered by pro bono solicitors, an increase of 17%.

Legal Aid Support

Provision of evidence letters supporting legal aid applications have been a major part of our support service again this year. Over the year some 215 para 12 or para 17 evidencing letters were provided to service users, against a demand of 274. Much of the shortfall was due to service users' failure to meet the means test.

Funding

The charity was awarded funding from the National Lottery People and Places Community fund starting in August 2021, to provide for a part time Integrated Case Advisor, and continuation of the Workflow Coordinator's part time post. We are grateful to Gwent Integrated Care Fund, to fund an outbound caller for 7 months of the year. We are also grateful to the Tudor Trust for their ongoing support to our Buddy Scheme during the financial year.

Research, Lobbying & Campaigning

This year we focused most of our efforts in continuing to get the workflow right within the organisation, and as a result lobbying and campaigning took a relative back seat for most of the year.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

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

FOR THE YEAR ENDED 31 MARCH 2022

Our Service User Packs provide a considerable amount of data regarding non-resident parents and their situation. It covers legal aspects such as Legal Aid eligibility assessment, as well as emotional monitoring in the form of responses to a wellbeing and loneliness questionnaire.

Statistics are currently analysed by one of our volunteers who systematically works his way through all the SUP's that are produced and placed on the system. These statistics are collated and published in academic literature, helping to put the charity, and fathers' issues, on the map.

Impact of COVID-19

The Charity continued to be impacted by Covid restrictions in financial year end March 2022.

In April 2021 face to face meetings were still not an option, and the Charity continued to utilise weekly online advice meetings to meet the need of service users reaching out for guidance and support. As the financial year progressed and restrictions started to ease, some social Buddy emotional support events were slowly introduced. The return was a welcome one, and some excellent peer support was facilitated – something that had been badly missed during lockdown measures, outside of the weekly virtual advice meetings. The charity was able to adapt to the changing guidelines during the year, and to offer both online and Buddy face to face activities during the period.

Online support throughout the financial year end 31 March 2022 consisted of phone, email, and virtual meetings via Teams. Staff and volunteers have continued to adapt to the new approach developed during lockdown from March 2020. The Charity's workflow process has continued and settled into an online support configuration with both Staff and volunteers recruited to work virtually. Buddy support was provided via separate online meetings, and the social events that were later able to be conducted demonstrated the importance of a face-to-face approach. New volunteers now came onboard to a system that is adept at working online.

The use of Teams as a base for online activities continues to prove an effective method for providing our services. There was further development and improvements in automating new referrals coming to the charity – saving precious administration time and allowing more dedicated service user support. Regular management meetings were via video conferencing, and both training and inter-agency meetings were attended online thanks to the increase in video call technology and familiarity.

Increased efficiency and adaptation of the workflow procedure saw an increase in the number of service users receiving legal support and guidance, and by the end of the year the majority of new referrals were being contacted within 2 weeks of initial contact – often within 5 days. The helpline and case advisor teams demonstrated an ability to adapt to the new online working strategy.

The Trustees are pleased that during the financial year ended 31 March 2022 the charity maintained positive provision in both value and reach, to its service users. We were able to increase the number of people we supported, and to match the increased demand that continued to come our way. With some Buddy social events now being run due to the easing of Covid restrictions, it is very satisfying for the Trustees, staff and volunteers to watch the gradual change back to some kind of normality.

Financial review

The financial results of the charity are shown in the Statement of Financial Activities.

The charity made a total surplus of £9,986 (2021: £22,724) for the year ended 31 March 2022, consisting of an unrestricted deficit of £2,854 (2021: surplus £8,206) and a restricted surplus of £12,840 (2021: £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 unrestricted reserves of the charity were £40,992, with free reserves (unrestricted funds less fixed assets) totalling £40,529 (2021: £43,846).

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

Priorities for last year, 2021-2022 as set out in Trustees Report for year ended 31 March 2021 were:

- To move, when possible, the Buddy group support from lockdown to the full social event driven service it was initially intended to be; **Achieved, though with more progress anticipated**
- To obtain funding support for the Workflow Coordinator over a number of years (currently funded only short term); **Achieved**
- To further bolster our provision of LawWorks pro bono Initial solicitor consultations by provision of this facility within the weekly online support meetings; **Achieved**
- 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; **Achieved for first recruit**
- To provide a second weekly online service user support meeting, open to all registrants and chaired by a Case Advisor **Not achieved, to be considered for next year.**

Priorities for next year 2022-2023 include:

- Meeting or exceeding our targets for the 3rd year of the Buddy Scheme under Tudor Trust funding, and applying successfully for follow-on funding for a further three years;
- Restarting regular monthly face-to-face meetings in limited locations (e.g., Cardiff and Swansea), with the main focus on emotional/mutual support;
- Addressing succession issues;
- Following the success of the Integrated Case Advisor role under National Lottery funding, obtain funding for a further part-time Outbound Caller / Case Advisor to facilitate meeting ever-growing demand.

The Trustees look forward to the coming year, building on the now-embedded workflow processes to develop greater strength-in-depth to both our emotional support and advising services.

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.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Reference and administrative details

Company number 07108520

Charity number 1134723

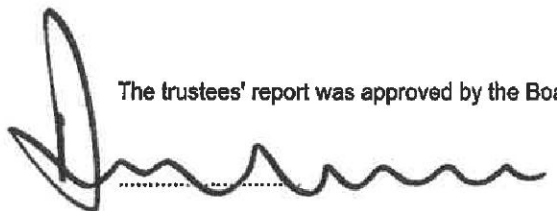
Registered office 61 Cowbridge Road East
Cardiff
CF11 9AE

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 Aprea - 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.



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Mr A Kiddy - Trustee
Dated: 23.12.22

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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; 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 2022.

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 FCA DChA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Dated: 23-12-2022

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	4,929	-	4,929	9,566	-	9,566
Charitable activities	4	300	73,472	73,772	4,524	53,546	58,070
Investments	5	7	-	7	26	-	26
Total income		5,236	73,472	78,708	14,116	53,546	67,662
Expenditure on:							
Charitable activities	6	8,090	60,632	68,722	5,368	39,570	44,938
Gross transfers between funds		-	-	-	(542)	542	-
Net (expenditure)/income for the year/							
Net movement in funds		(2,854)	12,840	9,986	8,206	14,518	22,724
Fund balances at 1 April 2021		43,846	42,169	86,015	35,640	27,651	63,291
Fund balances at 31 March 2022		40,992	55,009	96,001	43,846	42,169	86,015

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		463		-
Current assets					
Debtors	11	176		5,134	
Cash at bank and in hand		97,848		82,801	
		98,024		87,935	
Creditors: amounts falling due within one year	12	(2,486)		(1,920)	
Net current assets			95,538		86,015
Total assets less current liabilities			96,001		86,015
Income funds					
Restricted funds	13		55,009		42,169
Unrestricted funds			40,992		43,846
			96,001		86,015

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 2022.

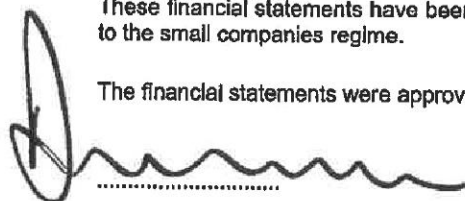
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 2022



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 2022

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 2022

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 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.

1.9 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.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

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.

1.10 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.

1.11 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.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	4,929	9,566

4 Charitable activities

	2022	2021
	£	£
Grants	73,772	58,070
Analysis by fund		
Unrestricted funds	300	4,524
Restricted funds	73,472	53,546
	73,772	58,070

Grants		
One Unite Partnership	936	695
Fathers Perspective	-	4,000
National Lottery Awards for All	21,081	9,700
Tudor Trust	30,000	32,000
Moondance Foundation	-	2,369
Charities Foundation	-	4,782
Aberystwyth University	855	-
Swansea Council	12,400	-
Gavo	7,800	-
Swansea Wellbeing	400	-
Blakemore Foundation	300	-
	73,772	58,070

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7	26

6 Charitable activities

	2022	2021
	£	£
Staff costs	45,980	15,765
Depreciation and impairment	116	-
Insurance	476	417
Telephone	3,834	1,747
Advertising	-	89
Subscriptions	368	626
Seminars and room hire	248	143
IT costs	660	6,928
Project expenses	13,321	15,650
Volunteer expenses	-	1,352
Printing, post and stationery	303	192
Sundry	245	80
	<u>65,551</u>	<u>42,989</u>
Share of governance costs (see note 7)	3,171	1,949
	<u>68,722</u>	<u>44,938</u>
Analysis by fund		
Unrestricted funds	8,090	5,368
Restricted funds	60,632	39,570
	<u>68,722</u>	<u>44,938</u>

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Filing fee	-	15	15	-	53
Accountancy fees	-	419	419	-	390
Independent examiners fee	-	1,507	1,507	-	1,506
Professional Fees	-	1,230	1,230	-	-
	<u>-</u>	<u>3,171</u>	<u>3,171</u>	<u>-</u>	<u>1,949</u>
Borne between Charitable activities	-	3,171	3,171	-	1,949
	<u>-</u>	<u>3,171</u>	<u>3,171</u>	<u>-</u>	<u>1,949</u>

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.

No trustees were reimbursed for expenses during the current year, (2 trustees in 2021 for £284 for telephone costs, and £89 for advertising).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>4</u>	<u>2</u>
Employment costs	2022	2021
	£	£
Wages and salaries	45,262	15,405
Other pension costs	718	360
	<u>45,980</u>	<u>15,765</u>

Key management personnel

The key management personnel of the charity received remuneration totalling £12,360 (2021: £12,360).

There were no employees whose annual remuneration was more than £60,000.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
Additions	579
At 31 March 2022	<u>579</u>
Depreciation and impairment	
Depreciation charged in the year	116
At 31 March 2022	<u>116</u>
Carrying amount	
At 31 March 2022	<u><u>463</u></u>

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	4,000
Other debtors	176	1,134
	<u>176</u>	<u>5,134</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	143	-
Trade creditors	836	413
Accruals and deferred income	1,507	1,507
	<u>2,486</u>	<u>1,920</u>

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 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:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
National Lottery Awards for All	-	9,700	(8,482)	-	1,218	21,081	(13,000)	-	-	9,299
Swansea Council for Voluntary Service	191	-	-	(191)	-	-	-	-	-	-
Tudor Trust	27,460	32,000	(22,509)	-	36,951	30,000	(21,241)	-	-	45,710
Charities Foundation	-	4,782	(4,794)	12	-	-	-	-	-	-
One Unite Partnership	-	695	(1,416)	721	-	936	(936)	-	-	-
Fathers Perspective	-	4,000	-	-	4,000	-	(4,000)	-	-	-
Moondance Foundation	-	2,369	(2,369)	-	-	-	-	-	-	-
Aberystwyth University	-	-	-	-	-	855	(855)	-	-	-
Swansea Council - Summer of Fun	-	-	-	-	-	12,400	(12,417)	17	-	-
Gavo	-	-	-	-	-	7,800	(7,800)	-	-	-
Swansea Wellbeing	-	-	-	-	-	400	(445)	45	-	-
	<u>27,651</u>	<u>53,546</u>	<u>(39,570)</u>	<u>542</u>	<u>42,169</u>	<u>73,472</u>	<u>(60,694)</u>	<u>62</u>	<u>55,009</u>	

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds	(Continued)
<p>National Lottery Awards for All Supporting male victims of domestic violence and abuse, primarily in Swansea via a weekly drop-in centre.</p>	
<p>Swansea Council for Voluntary Service Provision of a pilot "Buddy scheme" in Swansea and Neath Port Talbot.</p>	
<p>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.</p>	
<p>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.</p>	
<p>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</p>	
<p>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.</p>	
<p>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.</p>	
<p>Aberystwyth To enable a university placement to undertake paid work for the charity.</p>	University
<p>Swansea Council - Summer of Fun To enable the Buddy Co-Ordinator to arrange days out for our service users to mix with people in the same situations.</p>	

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

(Continued)

Gavo

This was granted by Greater Gwent Integrated Care Fund and associated with service users from Newport for an outbound caller and associated costs.

Swansea Wellbeing

This was for service users to attend a theatre event in order to encourage them to socialise with people in similar situations.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	463	-	463	-	-	-
Current assets/(liabilities)	40,529	55,009	95,538	43,846	42,169	86,015
	<u>40,992</u>	<u>55,009</u>	<u>96,001</u>	<u>43,846</u>	<u>42,169</u>	<u>86,015</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

