

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 2023**

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

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.

The Legacy of COVID-19

Whilst the direct effect of lockdowns ceased to be a constraint in fy 2022/23, nevertheless the effects of Covid-19 on the charity will be permanent. These are now emerging as changes for the better as we seek the optimal balance between online working and face-to-face meetings and events.

The move to online meetings occurred during 2020 as a matter of necessity rather than choice, as all face-to-face meetings ceased due to government restrictions. Despite intermittent lifting of government restrictions, venues continued to impose their own restrictions which sometimes frustrated early restarting of face-to-face meetings. In any case, by that time, the staff and trustees of the charity – and service users - had become accustomed to online meetings. Moreover, online meetings have advantages, not least that attendance is not dependent upon being local to a venue. Hence, online meetings are for all of Wales, and this will continue.

Nevertheless, by the end of the previous financial year, 2021/22, it was becoming clear that the charity was missing an aspect of its support service by having no face-to-face meetings. Steps were then taken to re-open some such meetings, e.g., in Cardiff. This is especially relevant for emotional support, which has been a growing focus for the charity. The initiative to re-start face-to-face meetings has continued in fy 2022/23, and most particularly in the latter half of the year.

In short, the charity's policy now is a mixture of online, all Wales meetings and face-to-face meetings in chosen locations. More details and statistics relating to meetings are given below.

The Trustees are pleased to report that during the financial year ended 31 March 2023 the charity has continued to perform excellently, addressing an ever-escalating level of demand with comparatively modest resources. Details of workload and achievements are given below. In particular, the Trustees are grateful to our funders – both private donors and granting bodies – as we are to our volunteers and staff. The work of the charity would not be possible without all these contributions.

The Charity's Purpose and Services

The primary purpose of the charity is to assist parents (and grandparents or wider family) after parental separation to attain, or retain, a meaningful, safe, and mutually beneficial involvement in their children's lives.

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

FOR THE YEAR ENDED 31 MARCH 2023

This can be especially challenging for parents who are no longer resident with their children for the majority of the time. Though the charity is not limited to such cases, non-resident parents continue to be the bulk of our case load.

The charity delivers two parallel and complementary services under the titles Both Parents Matter and Aegis. The former relates to services users of both sexes. The Aegis service relates to support for victims of domestic abuse and is male-specific.

The trustees have identified a need to update the charity's Objects as formally stated in our Memorandum and Articles. These have not been revisited since 2011. It is a target for fy 2023/24 to formally update the Memorandum and Articles.

It is worth noting the procedural changes that were introduced initially in 2020 to facilitate the move to online working and which have continued to mature since then. Microsoft Teams is the workhorse for addressing the daily workflow, as well as providing file storage (permanent or temporary depending upon confidentiality). This provides a convenient vehicle for passing cases between staff. This is coupled with the independent Caseworker.mp system which forms the permanent, confidential case note filing system (to which only staff and trustees have access).

The above IT platforms facilitate what is effectively a triage process. The first stage, in which service users approach the charity and complete initial registration, occurs via our helpline, or via our web site contact form, or via email referrals from a large range of charities and agencies, especially solicitors.

Although all these processes were pioneered in 2020, they have continued to be improved in terms of efficiency, and fy 2022/23 has been no exception. Thanks to the dedication of staff and trustees – and the assistance of volunteers – the number of service users we have helped has grown rapidly over the year. Over fy 2022/23 we recorded 819 new registrants. In the closing months of the financial year the demand was approaching the equivalent of about 1,000 registrants per year, double the rate three years ago.

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

Priorities for fy 2022/23 declared in the fy 2021/22 Annual Report

1. 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;
2. Restarting regular monthly face-to-face meetings in limited locations (e.g., Cardiff and Swansea), with the main focus on emotional/mutual support;
3. Addressing succession issues for the National Manager/IDVA and Chief Buddy by making suitable applications to fund a further part-time post;
4. 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.

Items [1] and [2] were achieved. More details below.

Item [3] is in progress – details below.

Item [4] is carried forward. Details below.

Trustees

The Board was strengthened at the end of December 2022 with the addition of four new trustees. Our long-standing volunteer Helpline Coordinator, Nick Gray, has now joined us as a trustee, and continues also in the role of Helpline Coordinator. Dr Sue Whitcombe, a Counselling Psychologist, also joined the Board at the same time. She had an association with the charity going back many years and had professional expertise in parental alienation. Unfortunately, due to ill health, Sue Whitcombe resigned as a Trustee on 29 October 2023.

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FOR THE YEAR ENDED 31 MARCH 2023

Dr Rick Bradford, who has been responsible for funding bids for the last five years, and a former trustee, also rejoined the Board in December 2022. Finally, Sally-Anne Burris joined us briefly but resigned at the end of January. We had one other resignation in the year, Professor John Williams. The remaining, long-standing, trustees are: Amin Kiddy (Chair), Anne O'Regan (Vice-Chair), Lynne Blore and Mark Isherwood, MS. Hence, the number of trustees as of March 2023 was seven.

Staff

Undoubtedly the most significant negative event of the year was the ill-health of our National Manager, Paul Aprea. As a result, Paul was obliged to take a back seat in the charity's operations between May and December 2022. Thankfully, from the start of his treatment his usual energy returned and he once again took up his National Manager role as from the start of January 2023.

In the interim, between June and December 2022, the trustees were obliged to take action to address the shortfall in management. The existing, part-time, Workflow Coordinator, Stephen Wells, was asked to fulfil both that role and a temporary Assistant Manager role with working hours increased to full time (from 18 to 36 hours/week) and salary increased proportionally. The need for an assistant manager ended in January 2023 with the National Manager's return to fitness.

The Board also reviewed the need for a separate Workflow Coordinator in January 2023, after it became apparent that that function had already been largely devolved to other staff, partly through improvements in efficiency and streamlining working practices. Consequently, Stephen Wells left the charity at the end of January 2023. The trustees thank him for his work for the charity over the preceding two years and wish him every success in the future.

The other significant change in staff relates to the Buddy Coordinator. This role was fulfilled for nearly three years by Phil Davies, from early 2020 to when he resigned and left the charity in November 2022. The charity took action immediately to secure another incumbent in this essential function, as from the start of December 2022, namely Ava Rose Kerr. Ava had been known to us for several years as a very effective volunteer. She initially took on the function of Buddy Coordinator on a temporary, fee-basis. When the charity won the grant award from Tudor Trust to fund the Buddy Coordinator for a further three years we were able to advertise the role as a staff post. Ava was duly interviewed and ultimately offered a staff contract. Hence, Ava joined the staff formally as Buddy Coordinator as from 1 March 2023. In September 2023, Ava resigned from the charity and her workload was split between other members of staff.

The remaining staff who continue in their roles, as they have throughout the year, are our Integrated Case Advisor (Harsharanjit Mustota) and the fee-based solicitor Case Advisor, Victoria Knapp. Together with our very long-standing Finance Officer, Gaynor Costello, this brought the staff complement at March 2023 to five, including those fee-based (all part-time).

Volunteers & Volunteer Coordinator

Trustee, Lynne Blore, fulfilled the role of Volunteer Coordinator in exemplary fashion for several years until finally relinquishing the role in August 2022. The trustees thank her for her excellent work in that capacity over many years. The charity now stands badly in need of a new Volunteer Coordinator. An attempt to obtain funding to hire a new member of staff in that capacity has not yet proved successful but will continue to be attempted in fy 2023/24.

We continue to be underpowered in respect of volunteers, most especially on the helpline which has obliged the Helpline Coordinator (and staff) to be tied to the helpline for far too large a proportion of the time.

The problem appears to be retention of volunteers rather than initial recruitment. Our volunteer spreadsheet shows some 48 volunteer names listed under "from April 2022". However, only about 15 of these remain active as of March 2023, and most of those are new to the charity in the previous few months. We remain over-reliant on student volunteers, and students tend to be short-term by the nature of their position. We are keen to recruit older people – and more men. However, obtaining a Volunteer Coordinator is essential to drive this objective.

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

FOR THE YEAR ENDED 31 MARCH 2023

Succession

The Trustees are mindful of the need to address succession for the National Manager and the Chief Buddy. The acquisition of a new Buddy Coordinator as a staff position, funded to 31 December 2025, is a step in the right direction. Succession for the National Manager as regards his role as our IDVA is now being addressed by Nick Gray's attendance at IDVA training. The Trustees are grateful to Nick for taking up yet another demanding task.

The broader succession issue for the National Manager is more difficult due to his wealth of knowledge and experience. This remains an issue to address, though we are lucky to have other very able staff as Case Advisors which acts as some cushion.

Meetings

Online Advice Meetings

These meetings provide legal advice and are primarily focussed on service users who do not have a solicitor. Otherwise they are open to all male service users, irrespective of location, provided they have already registered (via SUP completion). These meetings are by invitation only. The logistics of these meetings, and the role of Chair, was ably addressed during the year by our Integrated Case Advisor, Harsharanjit Mustota.

In April 2022 the National Manager was present to provide advice. From May 2022 onwards, when the National Manager's health problems started, this role was taken up by solicitors. Until November 2022 one solicitor in particular took the lion's share of this duty, Ian Smith of Peter & Paul Associates, and the trustees are grateful to him for fulfilling this important role. From November 2022 several other solicitors have contributed on a rota basis, to which we also express our gratitude.

These meetings were originally weekly but became fortnightly later in the year as the parallel buddy/emotional support meetings became more regular. Between 1 April 2022 and 31 March 2023 some 42 online advice meetings were held with a total of 759 attendees. Allowing for staff and solicitors this corresponds to about 650 service user attendances (noting that some service users will have attended more than once).

Online Buddy/Emotional Support Meetings

Online meetings for the purpose of emotional support, and hence part of our Buddy scheme, were slow to take off in the first part of the year but have picked up under the guidance of our Buddy Coordinator, who takes the role of chair and organises the meetings. They are open to all male service users, irrespective of location, provided they have already registered (via SUP completion) and are by invitation only. They are now being held fortnightly. Between 1 April 2022 and 31 March 2023 some 11 online Buddy/emotional support meetings were held with a total of 206 attendees. Allowing for staff/trustees this corresponds to about 184 service user attendances (noting that some service users will have attended more than once).

Face-to-Face Meetings

After a rather stuttering start earlier in the year, face-to-face meetings have now become a regular monthly event in Cardiff and also in Swansea. Other locations in both South Wales and North Wales are under consideration for the forthcoming year. Originally conceived primarily as part of the Buddy/emotional support service, these meetings now also field a solicitor and function very much in the same manner as the old face-to-face meetings that were the charity's main meeting activity prior to Covid-19. Unlike the online meetings, these face-to-face meetings are open to all comers, of both sexes, and prior registration is not necessary. Registration takes place at the event using tablet devices and Google Forms. These meetings now fulfil the dual role of advice and emotional support, the latter focussed on the group environment. Between 1 April 2022 and 31 March 2023 some 14 face-to-face meetings were held with a total of about 97 attendees.

Across all three types of meeting, some 931 user-attendances have been accommodated and addressed over the year.

Legal Advice: Clinics and Law Works

The annual return to Law Works for calendar year 2022 was made in February and quoted the following data: Total number of enquiries (registrants), 699; Number receiving legal advice, 516 (74%); Number referred-on /

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FOR THE YEAR ENDED 31 MARCH 2023

signposted, 432 (62%); Number who could not be helped, 183 (26%); Number of enquiries direct to the clinic, 248 (36%); Number of enquiries from other agencies, 451 (64%).

Helpline

Our Circleloop-based helpline has continued to operate every weekday from 10am to 7pm. The trustees would like to thank the Helpline Coordinator, Nick Gray, who has fulfilled that role for the last 27 months, for manning the helpline personally for most of the time – due to a shortage of volunteers. The total number of calls to the helpline in the year 1 April 2022 to 31 March 2023 was 1,760, well over double the volume of calls in the preceding financial year.

The helpline is a particular resource pinch-point where we stand in need of extra volunteer help.

Registrants

Our Caseworker files record a total of 819 registrants in fy 2022/23, of which 632 were male (77%). By the closing months of the financial year the weekly rate was approaching an equivalent of around 1,000 registrants annually, which may indicate the level of demand that can be anticipated in the new financial year. The table below indicates how new registrants in 2022 were finding, or being referred to, the charity.

Item	Jan'22 – Dec'22 (12 months)		
	all	male	female
Registrants finding us on the internet	20%	16%	33%
Registrants acting on a personal recommendation	15%	15%	14%
Registrants referred by a solicitor	27%	33%	3%
Registrants referred by CAB	16%	11%	37%
Registrants referred by FNF	4%	4%	0%
Registrants referred by other charities or agencies	18%	21%	13%

Female Service Users

The proportion of registrants who are women has increased markedly over the last three years. In 2020 only 3.3% of registrants were women. By fy 2021/22 this had increased to 13%, and by September 2022 had increased further to 22%. In the closing three months of fy 2022/23 some 24% of registrants were women. In fy 2022/23 as a whole we recorded a total of 187 female registrants (23% over the year).

Bearing in mind that our Domestic Abuse service is male-specific, this considerable increase in volume of female service users has prompted the trustees to revisit our procedure for working with women service users to ensure that, where their needs are within our remit, they are being met.

Not all female service users are mothers. Some are grandmothers, partners or other family members of the person (man or woman) with child contact problems. The breakdown is shown in the table below. The disaggregation into resident and non-resident is not always clear cut (e.g., the status can change during a case, or a previously resident mother may have become non-resident due to the child having been taken into care, the permutations are many). So, the table is a rough indication only.

Female registrants, fy 2022/23

Number of female registrants (Apr'22 – Mar'23)	187
Resident mothers	80
Non-resident mothers	36
Paternal grandmothers	9
Public law	9
Maternal grandmother (resident)	2
Maternal grandmother (non-resident)	1
Other relatives	2
New partners of non-resident father	1
Not applicable or no information*	47

*Generally due to lack of engagement by service user

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

DA Risk Assessment and Legal Aid Evidencing (LASPO)

Data here is based on records to 31 December 2022. In 2022, as part of our Aegis service, some 395 assessments of men were carried out using the Safelives Domestic Abuse Risk Identification Checklist (RIC). This was an increase of 33% on the previous year and nearly double the year before.

As a specialist provider of services to male victims of domestic abuse (Aegis), the charity issues letters providing evidencing of domestic abuse, under IDVA signature, to assist qualifying solicitors in applications for legal aid. The charity currently does so via the routes provided in paragraphs 12 and 17 of the LAA's guidance. The numbers of such evidence letters issued in the last two complete calendar years were:

Evidencing	12 months to 31 Dec 2021	12 months to 31 Dec 2022
Para 17s issued	153	294
Para 12s issued	29	41
Total LASPO evidencing	182	335*
GP forms issued but not returned	21	18

*This total number of LASPO evidence letters in 2022 appears to align very well with the total number recommended in the SUPs (i.e., at the end of the "How Can We Help" section) indicating good performance by the charity.

Key Statistics of Service Users

Data here is based on records for calendar year 2022.

- Percentage of BAME Service Users: 11.6% (male), 7.6% (female)
- Service users self-identifying with a disability (mental or physical): 33% (male), 26% (female)
- Service users unemployed or on benefits: 360 (61%)
- Service users recommended for Buddy Level 2 emotional support: 171 (166 male service users, 97%)
- Number of mental wellbeing/social and emotional isolation assessments carried out: 332 (314 male service users, 95%).

Suicidality

There is a trend upwards in the proportion of service users who, at registration, report having experienced suicidal ideation (past or present). Due to our increasing number of registrants, however, this represents a significantly increasing number of such service users. The number of such cases registering per month has increased from about 4, three years ago, to about 10 per month now. In calendar year 2022 some 16 service users reported at registration having attempted suicide previously. Awareness of service users risk of suicide remains of high priority within the charity.

Funding

Existing

The Tudor Trust funded our Buddy Scheme for the three years ended December 2022. We are extremely grateful to Tudor Trust for agreeing to fund the scheme for a further three years to December 2025. This is the central hub of our emotional support service and the demand and depth of need is bottomless. This grant also largely funds the National Manager.

We are also grateful to the National Lottery's People & Places fund for their support on the other side of the charity, specifically the Integrated Case Advising and workflow activities.

In December we were awarded a one-year grant by Garfield Weston towards meeting our core costs, for which we are very grateful. In February we were awarded a one-year grant by Allen Lane as a contribution towards recruiting and training an IDVA, which forms part of our ongoing drive to address succession.

We are also grateful to Safelives for providing us with a free IDVA training place.

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

FOR THE YEAR ENDED 31 MARCH 2023

Last but not least, the Trustees are grateful to all private donors, of which we have many, and their contributions add to a tidy sum which is crucial to our operations.

Planned Applications (in fy 23/24)

An application for follow-on funding for our successful Integrated Case Advising will be required in the forthcoming financial year. We are currently funded to August 2025, but a multi-year application will need to be made within fy 2023/24.

Additional funds will be required to address succession issues, to augment the Allen Lane grant to fund an IDVA, and to acquire a salaried Volunteer Coordinator.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

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

The charity made a total surplus of £10,502 (2022: surplus £9,986) for the year ended 31 March 2023, consisting of an unrestricted surplus of £49,540 (2022: deficit £2,854) and a restricted deficit of £39,038 (2022: surplus £12,840).

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 £90,532 (2022: £40,992), with free reserves (unrestricted funds less fixed assets) totalling £90,185 (2022: £40,529).

Plans for future periods

Priorities for the Forthcoming Year, 2023/24

1. Implement DBS checks for staff, trustees and volunteers, as required by the Safeguarding Policies.
2. Appointment of a Buddy Coordinator.
3. Appointment of Volunteer Coordinator.
4. Review all policies and write/approve those missing.
5. Update the charity's Articles to reflect our expanded scope of business (e.g., Aegis).
6. By March 2024, apply for funding to replace the current People & Places grant which expires August 2024.
7. Meet targets under the Tudor Trust grant for 2023.
8. Meet targets under the National Lottery People & Places grant for 2023.
9. Meet targets under the Garfield Weston grant for 2023.
10. Meet targets under the Allen Lane grant for 2023/24.
11. Addressing succession planning for IDVA, National Manager and Chief Buddy.

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 2023

Reference and administrative details

Company number 07108520

Charity number 1134723

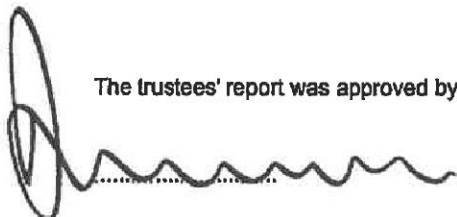
Registered office 61 Cowbridge Road East
Cardiff
CF11 9AE

Trustees Mr A Kiddy
Mr M Isherwood
Mr J Williams - resigned 29/12/22
Mrs P O'Regan
Mrs L Blore
Mr R Bradford - appointed 30/12/22
Mr N A Gray - appointed 30/12/22
Ms S K Whitcombe - appointed 30/12/22, resigned 29/10/23

Key management personnel Mr 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: 27-11-2023

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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.

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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 2023.

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.

Claire Thompson

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

Dated: 4-12-2023

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	7,868	-	7,868	4,929	-	4,929
Charitable activities	4	46,200	42,046	88,246	300	73,472	73,772
Investments	5	330	-	330	7	-	7
Total income		54,398	42,046	96,444	5,236	73,472	78,708
Expenditure on:							
Charitable activities	6	4,858	81,084	85,942	8,090	60,632	68,722
Net income/(expenditure) for the year/ Net movement in funds		49,540	(39,038)	10,502	(2,854)	12,840	9,986
Fund balances at 1 April 2022		40,992	55,009	96,001	43,846	42,169	86,015
Fund balances at 31 March 2023		90,532	15,971	106,503	40,992	55,009	96,001

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.

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BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		347		463
Current assets					
Debtors	12	3,267		176	
Cash at bank and in hand		106,636		97,848	
		109,903		98,024	
Creditors: amounts falling due within one year	13	(3,747)		(2,486)	
Net current assets			106,156		95,538
Total assets less current liabilities			106,503		96,001
Income funds					
Restricted funds	14		15,971		55,009
Unrestricted funds			90,532		40,992
			106,503		96,001

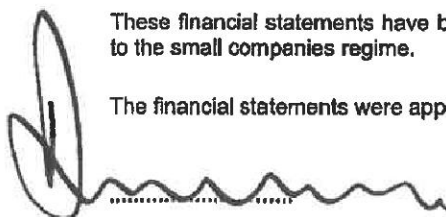
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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 27/11/2023



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 2023

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 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	7,868	4,929

4 Charitable activities

	2023 £	2022 £
Grants	88,246	73,772
Analysis by fund		
Unrestricted funds	46,200	300
Restricted funds	42,046	73,472
	88,246	73,772

Grants

One Unite Partnership	390	936
National Lottery Awards for All	32,256	21,081
Tudor Trust	38,000	30,000
Aberystwyth University	-	855
Swansea Council	-	12,400
Gavo	-	7,800
Swansea Wellbeing	-	400
Blakemore Foundation	-	300
Allen Lane	7,400	-
Garfield Weston	10,000	-
Community Council	200	-
	88,246	73,772

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	330	7

6 Charitable activities

	2023	2022
	£	£
Staff costs	75,815	45,980
Depreciation and impairment	116	116
Insurance	505	476
Telephone	3,299	3,834
Travel, training and expenses	320	-
Subscriptions	32	368
Seminars and room hire	105	248
IT costs	1,091	660
Project expenses	1,325	13,321
Printing, post and stationery	161	303
Sundry	567	245
Books	48	-
	83,384	65,551
Share of governance costs (see note 7)	2,558	3,171
	85,942	68,722
Analysis by fund		
Unrestricted funds	4,858	8,090
Restricted funds	81,084	60,632
	85,942	68,722

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Filing fee	-	13	13	-	15
Accountancy fees	-	382	382	-	419
Independent examiners fee	-	2,033	2,033	-	1,507
Professional Fees	-	130	130	-	1,230
	-	2,558	2,558	-	3,171
Bourne between Charitable activities	-	2,558	2,558	-	3,171

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.

2 trustees were reimbursed for mileage during the current year totalling £320, (in 2022 no trustees were reimbursed for expenses).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	4
Employment costs	2023 £	2022 £
Wages and salaries	74,754	45,262
Other pension costs	1,061	718
	75,815	45,980

Key management personnel

The key management personnel of the charity received remuneration totalling £32,024 (2022: £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 2023

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	579
At 31 March 2023	579
Depreciation and impairment	
At 1 April 2022	116
Depreciation charged in the year	116
At 31 March 2023	232
Carrying amount	
At 31 March 2023	347
At 31 March 2022	463

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	2,992	176
Prepayments and accrued income	275	-
	3,267	176

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	505	143
Trade creditors	1,382	836
Accruals and deferred income	1,860	1,507
	3,747	2,486

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 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 2021 £	Movement in funds		Transfers £	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
National Lottery Awards for All	1,218	21,081	(13,000)	-	9,299	32,256	(41,555)	-
Tudor Trust	36,951	30,000	(21,241)	-	45,710	2,000	(39,139)	8,571
One Unite Partnership	-	936	(936)	-	-	390	(390)	-
Fathers Perspective	4,000	-	(4,000)	-	-	-	-	-
Aberystwyth University	-	855	(855)	-	-	-	-	-
Swansea Council - Summer of Fun	-	12,400	(12,417)	17	-	-	-	-
Gavo	-	7,800	(7,800)	-	-	-	-	-
Swansea Wellbeing	-	400	(445)	45	-	-	-	-
Allen Lane	-	-	-	-	-	7,400	-	7,400
	42,169	73,472	(60,694)	62	55,009	42,046	(81,084)	15,971

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 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.

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.

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.

Aberystwyth University

To enable a university placement to undertake paid work for the charity.

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.

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.

Allen Lane

This was a contribution towards recruiting and training an IDVA.

FAMILIES NEED FATHERS BOTH PARENTS MATTER CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	347	-	347	463	-	463
Current assets/(liabilities)	90,185	15,971	106,156	40,529	55,009	95,538
	<u>90,532</u>	<u>15,971</u>	<u>106,503</u>	<u>40,992</u>	<u>55,009</u>	<u>96,001</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

