

BOTH PARENTS MATTER

England & Wales · Charity number 276899

Details

Other names	BOTH PARENTS MATTER, FAMILIES NEED FATHERS LIMITED, F N F
Status	Registered
Legal form	Charitable company
Company number	01396139
Registered	1979-02-13
Register	View on the Charity Commission register

Contact

Address	27 Old Gloucester Street Holborn London WC1N 3AX
Phone	03000300110
Email	admin@bothparentsmatter.org.uk
Website	www.bothparentsmatter.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE: (I) FOR THE RELIEF OF PARENTS AND THEIR CHILDREN AND OTHER CLOSE FAMILY MEMBERS 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; (II) TO FURTHER THE EMOTIONAL DEVELOPMENT OF CHILDREN 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; (III) TO CONDUCT STUDY AND RESEARCH INTO PROBLEMS CONCERNED WITH CHILDREN WHO ARE DEPRIVED OF THE PRESENCE OF A PARENT IN THEIR FAMILIES, AND INTO THE 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; (IV) TO RELIEVE POOR PARENTS BY HELPING TO OBTAIN AND PROMOTING THE PROVISION OF LEGAL ADVICE, ASSISTANCE AND OTHER LEGAL SERVICES WHICH SUCH PERSONS WOULD BE UNABLE TO OBTAIN BY REASON OF THEIR LACK OF MEANS.

Activities: Families Need Fathers is a self help charity which provides information and support on children's issues for separated and divorced parents (including unmarried parents), as well as grandparents, partners, friends, and the extended family. Our main concern is to maintain a child's relationship with both parents during and after family breakdown.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** ENGLAND AND WALES
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£82,997	£189,765	-	-
2024-03-31	£53,201	£92,529	-	-
2023-03-31	£54,615	£103,363	-	-
2022-03-31	£161,056	£125,634	-	-
2021-03-31	£116,689	£99,379	-	-

Trustees

Name	Role	Appointed
Paul Jeremy O'Callaghan	Chair	2020-12-05
Frances Carr		2024-11-02
Greg Cavadino		2022-02-19
Jackie Sanders		2024-11-02
LEE GRICE		2012-02-02
Mihir Parikh		2025-01-25
WILLIAM JAMES DAVIS		2024-02-26
Wayne Martin		2014-11-16

BOTH PARENTS MATTER

England & Wales - Charity number 276899

Accounts

BOTH PARENTS MATTER

Company limited by guarantee

**Company Registration Number:
01396139 (England and Wales)**

Unaudited statutory accounts for the year ended 31 March 2025

Period of accounts

Start date: 1 April 2024

End date: 31 March 2025

BOTH PARENTS MATTER

Contents of the Financial Statements for the Period Ended 31 March 2025

Directors report

Profit and loss

Balance sheet

Additional notes

Balance sheet notes

BOTH PARENTS MATTER

Directors' report period ended 31 March 2025

The directors present their report with the financial statements of the company for the period ended 31 March 2025

Principal activities of the company

Objectives and activities 1. For the relief of parents and their children and other close family members suffering from the consequences of 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 the emotional development of children whose parents have divorced or separated by encouraging shared parenting arrangements. 3. To conduct study and research into problems concerned with children who are deprived of the presence of a parent in their families, and into the 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. 4. To relieve poor parents by helping to obtain and promoting the provision of legal advice, assistance and other legal services which such persons would be unable to obtain by reason of their lack of means

Directors

The director shown below has held office during the whole of the period from
1 April 2024 to 31 March 2025

Paul O'Callaghan

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
16 December 2025

And signed on behalf of the board by:

Name: Paul O'Callaghan

Status: Director

BOTH PARENTS MATTER

Profit And Loss Account for the Period Ended 31 March 2025

	<i>2025</i>	<i>2024</i>
	£	£
Turnover:	82,997	53,201
Gross profit(or loss):	82,997	53,201
Administrative expenses:	(189,765)	(92,529)
Operating profit(or loss):	(106,768)	(39,328)
Profit(or loss) before tax:	(106,768)	(39,328)
Profit(or loss) for the financial year:	(106,768)	(39,328)

BOTH PARENTS MATTER

Balance sheet

As at 31 March 2025

	<i>Notes</i>	<i>2025</i>	<i>2024</i>
		£	£
Fixed assets			
Tangible assets:	3	5,875	6,000
Investments:	4	24	24
Total fixed assets:		<u>5,899</u>	<u>6,024</u>
Current assets			
Debtors:	5	9,210	60,165
Cash at bank and in hand:		122,467	144,379
Total current assets:		<u>131,677</u>	<u>204,544</u>
Creditors: amounts falling due within one year:	6	(3,699)	(7,803)
Net current assets (liabilities):		<u>127,978</u>	<u>196,741</u>
Total assets less current liabilities:		<u>133,877</u>	<u>202,765</u>
Total net assets (liabilities):		<u>133,877</u>	<u>202,765</u>
Members' funds			
Profit and loss account:		133,877	202,765
Total members' funds:		<u>133,877</u>	<u>202,765</u>

The notes form part of these financial statements

BOTH PARENTS MATTER

Balance sheet statements

For the year ending 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**This report was approved by the board of directors on 16 December 2025
and signed on behalf of the board by:**

Name: Paul O'Callaghan
Status: Director

The notes form part of these financial statements

BOTH PARENTS MATTER

Notes to the Financial Statements for the Period Ended 31 March 2025

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Tangible fixed assets depreciation policy

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 basis:

Fixtures and fittings over 4 years

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.

BOTH PARENTS MATTER

Notes to the Financial Statements for the Period Ended 31 March 2025

2. Employees

	<i>2025</i>	<i>2024</i>
Average number of employees during the period	2	1

BOTH PARENTS MATTER

Notes to the Financial Statements for the Period Ended 31 March 2025

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 April 2024			8,000			8,000
Additions			2,500			2,500
Disposals						
Revaluations						
Transfers						
At 31 March 2025			10,500			10,500
Depreciation						
At 1 April 2024			2,000			2,000
Charge for year			2,625			2,625
On disposals						
Other adjustments						
At 31 March 2025			4,625			4,625
Net book value						
At 31 March 2025			5,875			5,875
At 31 March 2024			6,000			6,000

BOTH PARENTS MATTER

Notes to the Financial Statements

for the Period Ended 31 March 2025

4. Fixed assets investments note

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

BOTH PARENTS MATTER

Notes to the Financial Statements for the Period Ended 31 March 2025

5. Debtors

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
Trade debtors	7,312	6,562
Other debtors	1,898	53,603
Total	<u>9,210</u>	<u>60,165</u>

BOTH PARENTS MATTER

Notes to the Financial Statements

for the Period Ended 31 March 2025

6. Creditors: amounts falling due within one year note

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
Trade creditors	1,421	
Taxation and social security		909
Accruals and deferred income	1,800	2,400
Other creditors	478	4,494
Total	3,699	7,803

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

BOTH PARENTS MATTER

England & Wales - Charity number 276899

Accounts



"We are heartened by the progress we've made and the positive impact we are having. With a renewed focus on financial sustainability and strengthening our strategic relationships, we are confident that Families Need Fathers will continue to support families and advocate for the rights of children in family court proceedings. Together, we can work towards a future where every child benefits from a loving and supportive relationship with both parents because **Both Parents Matter**"

Paul O'Callaghan, Chair of Trustees

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FAMILIES NEED FATHERS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Current trustees	Paul O'Callaghan (Chair) Greg Cavadino (Treasurer) Emlyn Jones (Vice Chair) John Baker Lee Grice Sergio Martinez-Lopez Wayne Martin William Davis
Charity number	276899
Company number	01396139
Registered office	27 Old Gloucester Street Holborn London WC1N 3AX
Independent examiner	Gilbert Holbourn FCA, FCCA, DChA 1 Upper Bridge Street Wye Kent TN25 5AF

FAMILIES NEED FATHERS LIMITED

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FAMILIES NEED FATHERS LIMITED

Introduction from the Chair

FOR THE YEAR ENDED 31 MARCH 2024

This year has marked a period of significant renewal and progress for Families Need Fathers. We've seen notable improvements in the quality of our services and the experiences of those who rely on us. Our impact is growing, as evidenced by the positive feedback from our users. One user shared, *"The support and advice I received were invaluable during a very difficult time,"* highlighting our vital role in assisting families through challenging circumstances.

In addition to enhancing our services, we have successfully extended our reach into key areas of influence, including the judiciary, Cafcass, and Parliament. By forging these critical relationships, we are positioning ourselves to make a meaningful and lasting impact on behalf of children involved in family court proceedings. This progress is crucial as we work towards creating a more balanced and fair system that prioritises the well-being of children.

Another user expressed, "Families Need Fathers gave me the strength to keep fighting for what was right for my children." This sentiment is a powerful reminder of the importance of our mission and the tangible difference we are making. It is this drive that fuels our efforts to engage with policymakers and professionals in the field, ensuring that the voices of families are heard at the highest levels.

Despite these advancements, we must acknowledge the financial challenges that remain. Our charity is on a tightrope, balancing the need to sustain and grow our services with the realities of our financial situation. The next few years will be critical as we focus on securing the funding necessary to continue our vital work. Exploring diverse funding opportunities, from fundraising campaigns to partnerships and grants, will be essential in stabilising our financial future.

None of this would be possible without the unwavering support and effort of our volunteers. Year after year, they demonstrate a remarkable commitment to improving the lives of children and the mental health of families fractured by breakdowns and family courts. Their dedication is the cornerstone of our success, and we owe them our deepest gratitude. Their tireless work not only supports those in need but also drives the momentum for change within the system.

We are heartened by the progress we've made and the positive impact we are having. With a renewed focus on financial sustainability and strengthening our strategic relationships, we are confident that Families Need Fathers will continue to support families and advocate for the rights of children in family court proceedings. Together, we can work towards a future where every child benefits from a loving and supportive relationship with both parents because **Both Parents Matter**.

Thank you for your continued support.

Paul O'Callaghan (Chair),
Trustees



.....
Date.....22/11/2024.....

FAMILIES NEED FATHERS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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)".

Families Need Fathers is a charitable company limited by guarantee.

The Trustees are legally responsible for the governance and management of FNF. The Board consists of a maximum of 12 trustees.

Governing Document

The Charity is governed by its Memorandum and Articles and these were the objects during the year under review:

Objectives and activities

1. For the relief of parents and their children and other close family members suffering from the consequences of 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 the emotional development of children whose parents have divorced or separated by encouraging shared parenting arrangements.
3. To conduct study and research into problems concerned with children who are deprived of the presence of a parent in their families, and into the 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.
4. To relieve poor parents by helping to obtain and promoting the provision of legal advice, assistance and other legal services which such persons would be unable to obtain by reason of their lack of means.

FNF promotes the sharing of legal advice. We provide support and the benefit of members' extensive experience. However, we are not able to offer legal 'advice' ourselves as we do not employ lawyers.

Structure, Governance and Management

The National Council consists of up to 12 trustees. It meets approximately six times a year to discuss Charity business with decisions being agreed at these meetings. Trustees are elected at the Annual General Meeting but can be co-opted by the National Council when vacancies occur. Appointments last for three years. Officers are elected at the first trustee meeting after the AGM.

Decisions are made by a majority vote, including trustees who attend via electronic means. The Chair or Vice Chair acting as Chair can use a casting vote in the case of tied voting.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Working parties and Committees

The National Council appoints trustees and/or staff to work on individual committees specific tasks, e.g- finance, governance, publications, fundraising. Finance, Risk and Governance Committee meets at least four times a year, ahead of full meetings of the National Council. Its main responsibility is to advise trustees on their duty to ensure all assets of Families Need Fathers are safeguarded and that funds are spent effectively and efficiently in the course of its activities and in line with the charity's objects. It also reviews the governance of the charity, makes recommendations to manage risks, improve skills and reviews policies.

Membership, staff and volunteers

Families Need Fathers was founded by volunteers and volunteering remains critical to our service delivery, especially in organising local meetings and our national Helpline. Our volunteers make a unique contribution with their peer support and knowledge of the family justice system. We estimate that this year our volunteers continued to contribute over 10,000 hours to our work. We thank our volunteers for their amazing work and continued dedication.

Trustees

The following trustees served in the office during the year to 31 March 2024:

- Paul O'Callaghan (Chair) (also Company Secretary since 16 September 2020)
- Greg Cavadino (Treasurer)
- Emlyn Jones (Vice Chair)
- Greg Downing (resigned on 27 March 2024)
- John Baker
- Lee Grice
- Oleg-Serguei Schkoda (resigned on 10 October 2024)
- Sergio Martinez-Lopez
- Wayne Martin
- William Davis (appointed on 26 February 2024)
- Bahirathan Jayadevan (appointed on 21 February 2024 and resigned on 13 September 2024)

FAMILIES NEED FATHERS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Risk management

The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

We have continued to protect FNF's data and IT structures, to ensure that the charity is properly covered by appropriate insurance, and to ensure that we comply with all aspects of revised charity and company legislation. The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

A Risk Register is reviewed at least annually by management and trustees. Risks are prioritised and plans to manage these based on the impact these might have on the charity and the likelihood of their occurrence. No system of internal control is ever able to give absolute assurance against material misstatement or loss. However, the following systems are in place to mitigate major risks:

- An annual strategic plan, approved by trustees.
- Quarterly review of financial targets, variance from budgets and non-financial performance indicators by staff and trustees.
- In-depth review of financial performance by the Finance, Risk and Governance sub-committee.
- Identification, and management of risks, reviewed, prioritised and approved by trustees.

The Trustees have reviewed the major risks that the charity is exposed to and systems and procedures are either in place to manage these risks or are being developed.

As trustees of Families Need Fathers, we are pleased to present our annual report, outlining how we have continued to serve families, advocate for parents and children, and champion the importance of co-parenting. Over the past year, we have remained steadfast in our commitment to delivering public benefit, fostering inclusivity, securing financial sustainability, positioning ourselves as a leading organisation in our field, and expanding the scope of our activities.

Public Benefit Delivery

Families Need Fathers is dedicated to supporting families in crisis and helping parents navigate the family court system to ensure children benefit from a strong relationship with both parents. Our services provide critical resources, information, and support networks that empower parents and caregivers facing barriers to contact with their children. By offering a range of free or low-cost services—including a helpline, legal guidance, and peer support groups—we ensure that families in need have access to essential support, regardless of financial situation.

Commitment to Inclusivity

Inclusivity is at the heart of our work. Families Need Fathers welcomes individuals from all backgrounds, regardless of gender, race, sexual orientation, or socioeconomic status. We recognise the diverse needs of the communities we serve and are committed to ensuring that all parents have equal access to our services and support. This year, we introduced additional resources for single fathers, non-custodial mothers, and other underserved groups, ensuring that our programs and services are responsive to the varied challenges parents face.

Financial Sustainability

Our commitment to financial sustainability allows us to continue providing vital support to families year after year. Through prudent financial management, fundraising, and the development of sustainable revenue streams, we have maintained a stable financial footing. Our fundraising efforts begin from a very low base and have been bolstered by increased community engagement, and partnerships. These efforts ensure that our organisation remains resilient and able to adapt to future challenges, providing a reliable source of support for families for years to come.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Leading Organisation in the Field

Families Need Fathers has long been a pioneer in the advocacy for shared parenting and parental rights. We continue to be a thought leader, influencing public policy, informing public debates, and providing expert insight on family law reforms. This year, we participated in several high-profile policy discussions, provided evidence for consultations, and collaborated with other organisations to advocate for legislative changes that support family preservation and fair parental rights. Our credibility and expertise in the field make us a trusted voice and an effective agent of change.

Broad Scope of Activities

During the past year, Families Need Fathers has expanded its activities to address the complex and evolving needs of families. We have launched new online resources, expanded our helpline hours, and increased the number of regional support groups to make our services more accessible across the UK. We have also introduced workshops on topics such as mental health support, co-parenting strategies, and navigating the family court system, reaching a wider audience and providing more comprehensive support. These initiatives, alongside our advocacy efforts and public education campaigns, allow us to address the diverse needs of our community.

Families Need Fathers remains dedicated to supporting families and advocating for the rights of parents and children to maintain meaningful relationships. Through our commitment to public benefit, inclusivity, financial stability, and continuous improvement, we have strengthened our position as a leading organization in the field. We look forward to building on this year's accomplishments, expanding our reach, and continuing to make a positive difference in the lives of countless families.

Review of Financial Position

During the year, FNF received income of £53,201 (2023: £54,615). FNF's expenditure was £92,529 (2023: £103,363). This resulted in a deficit of £39,328 (2023: deficit of £48,748). Membership income was £36,721 (2023: £46,281). Total reserves carried forward are £202,766 of which £164,886 are unrestricted (2023: £242,094 of which £204,214 were unrestricted).

In the year to 31 March 2023, the charity's regular income contracted by £106,441. However, post- year end we were notified of a legacy of £52,392 received in August 2024 and is recognised in these accounts under SORP accounting regulations.

With reserves still high, we are still very well positioned to develop the Charity.

FAMILIES NEED FATHERS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Investment Policy

The charity's funds continue to be held in diversified accounts to reduce any potential impact from the structural risks in the banking sector. Minimum balances were maintained in current accounts whenever this was practical.

Reserves Policy and Funding Sources

The National Council policy is to keep at least six months running costs plus redundancy and exit costs for the charity in reserves and this has been met. These mainly unrestricted funds are available to invest in furthering the charities aims and objectives, such as branch support and member help facilities.

Unrestricted reserves stood at £164,886 (2023: £204,214) for use on general charitable activities and £37,880 (2023: £37,880) are restricted, mainly for use in the branches. However, unless substantial further income is secured the charity anticipates deficit budgets for the next two years as this money is invested in resources with the objective of growing both our reach and potential recurring income.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Families Need Fathers Limited 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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' report was approved by the Board of Trustees on.....22/11/.....2024



.....
Paul O'Callaghan (Chair)
Trustee

FAMILIES NEED FATHERS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES NEED FATHERS LIMITED

I report to the Trustees on my examination of the financial statements of Families Need Fathers Limited (the charity) for the year ended 31 March 2024.

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.



Gilbert Holbourn FCA, FCCA, DChA
1 Upper Bridge Street
Wye
Kent TN25 5AF

Dated: 22 . 11 . 2024

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies		47,431	-	47,431	49,854
Charitable activities		-	-	-	522
Other trading activities		5,770	-	5,770	4,238
Interest receivable		-	-	-	1
Total income	2	53,201	-	53,201	54,615
Expenditure on:					
Raising funds	3	1,428	-	1,428	2,263
Charitable activities					
Media Awareness and Policy	4	29,566	-	29,556	32,787
Public support & assistance	4	61,535	-	61,535	68,313
Total charitable expenditure		91,101	-	91,101	101,100
Total expenditure		92,529	-	92,529	103,363
Net expenditure/ net movement in funds for the year		(39,328)	-	(39,328)	(48,748)
Fund balances at 1 April 2023		204,214	37,880	242,094	290,842
Fund balances at 31 March 2024		164,886	37,880	202,766	242,094

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.

The notes on pages 12 to 20 form part of these financial statements.

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies		49,854	-	49,854
Charitable activities		-	522	522
Other trading activities		4,238	-	4,238
Interest receivable		1	-	1
Total income	2	54,093	522	54,615
Expenditure on:				
Raising funds	3	2,263	-	2,263
Charitable activities				
Media Awareness and Policy	4	32,787	-	32,787
Public support & assistance	4	67,661	652	68,313
Total charitable expenditure		100,448	652	101,100
Total expenditure		102,711	652	103,363
Net expenditure/ Net movement in funds for the year		(48,618)	(130)	(48,748)
Fund balances at 1 April 2022		252,832	38,010	290,842
Fund balances at 31 March 2023		204,214	37,880	242,094

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.

The notes on pages 12 to 20 form part of these financial statements.

FAMILIES NEED FATHERS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8		6,000		967
Investments	9		24		24
			<u>6,024</u>		<u>991</u>
Current assets					
Debtors	10	60,166		59,353	
Cash at bank and in hand		144,379		185,046	
		<u>204,545</u>		<u>244,399</u>	
Creditors: amounts falling due within one year	11	(7,803)		(3,296)	
Net current assets			<u>196,742</u>		<u>241,103</u>
Total assets less current liabilities			<u>202,766</u>		<u>242,094</u>
Income funds					
Restricted funds	14		37,880		37,880
Unrestricted funds			164,886		204,214
			<u>202,766</u>		<u>242,094</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Trustees on2024

.....
Paul O'Callaghan (Chair)
Trustee

Company registration number 01396139

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Families Need Fathers Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 27 Old Gloucester Street, Holborn, London WC1N 3AX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as amended for accounting periods commencing from 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 not to prepare a Statement of Cash Flows.

The charity had two subsidiaries which remain dormant. Accordingly, no consolidated accounts have been prepared.

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 Incoming resources

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.

Membership subscriptions are in substance donations and are recognised when received.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Resources expended

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.

Costs of raising funds comprise the costs of collecting donations, including applicable bank charges, operating fundraising and sponsorship events and associated support costs.

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

Costs have been apportioned between the two different activities of the charity where they are separately identifiable. Where costs span more than one charitable activity an estimate is used to apportion the cost incurred.

Those costs incurred in supporting the charitable activities are charged to support costs. Support costs also includes governance costs which are purely those necessary for the charity to meet the administrative requirements of the Charity Commission and other governing documents.

In line with the estimated usage on staff time, support costs have been allocated as to 29% to media awareness & policy and 71% to public support and assistance (2022: 29%/71%).

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 basis:

Fixtures and fittings	over 4 years
-----------------------	--------------

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 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).

1.9 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.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the basic effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

1.11 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.

1.12 Retirement benefits

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

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Income and endowments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	3,317	33,573
Legacies receivable	7,393	(30,000)
Membership fees	36,721	46,281
	<u>47,431</u>	<u>49,854</u>
Charitable activities	-	522
Trading activity income: sale of FNF branded items	5,770	4,238
Interest receivable	-	1
	<u>53,201</u>	<u>54,615</u>

In the year to 31 March 2024, the charity's regular income contracted by £106,441. However, post-year end we were notified of a legacy to be £52,392 received in August 2024 and is recognised in these accounts under SORP accounting regulations

3 Raising funds

	2024	2023
	£	£
Fundraising and publicity		
Transaction charges in receiving donations, grants and legacies	-	556
Staff costs	1,428	1,707
	<u>1,428</u>	<u>2,263</u>

Both current and prior year expenditure was from unrestricted funds. No allocation of general support costs is made to fundraising activities due to the low level of staff time incurred in this area.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Media Awareness and Policy 2024 £	Public support & assistance 2024 £	Total 2024 £	Media Awareness and Policy 2023 £	Public support & assistance 2023 £	Total 2023 £
Staff costs	13,799	22,364	36,163	16,497	26,737	43,234
Communications	-	-	-	-	-	-
Staff/volunteer training	-	568	568	-	1,042	1,042
Branch & affiliate meeting expenditure	-	-	-	-	652	652
	<u>13,799</u>	<u>22,932</u>	<u>36,731</u>	<u>16,497</u>	<u>28,431</u>	<u>44,928</u>
Share of support costs (see note 5)	13,741	33,641	47,382	13,567	33,216	46,783
Share of governance costs (see note 5)	2,026	4,962	6,988	2,723	6,666	9,389
	<u>29,566</u>	<u>61,535</u>	<u>91,101</u>	<u>32,787</u>	<u>68,313</u>	<u>101,100</u>
Analysis by fund						
Unrestricted funds	29,566	61,535	91,101	32,787	67,661	100,448
Restricted funds	-	-	-	-	652	652
	<u>29,566</u>	<u>61,535</u>	<u>91,101</u>	<u>32,787</u>	<u>68,313</u>	<u>101,100</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Support costs	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	9,993	-	9,993	11,946
Depreciation	2,000	-	2,000	967
Bank charges	(211)	-	(211)	1,480
Computer expenses	12,041	-	12,041	4,722
Office and Trustees insurances	3,883	-	3,883	3,897
Office rent, rates and utilities	13,307	-	13,307	15,944
Printing, postage and stationery	490	-	490	773
Travel and subsistence	1,190	-	1,190	768
Sundry expenses	3,445	-	3,445	5,409
Telephone & fax	277	-	277	877
Loss on disposal of fixed assets	967	-	967	-
Accounting	-	4,253	4,253	5,782
Legal fees	-	2,735	2,735	3,607
	<u>47,382</u>	<u>6,988</u>	<u>54,370</u>	<u>56,172</u>
Analysed between	<u>47,382</u>	<u>6,988</u>	<u>54,370</u>	<u>56,172</u>
Charitable activities	<u>47,382</u>	<u>6,988</u>	<u>54,370</u>	<u>56,172</u>

Governance costs include payments to the independent examiners of £2,400 (2023- £2,400) for accounts preparation and examination fees. All amounts include VAT.

6 Trustees

One trustee was reimbursed travel, subsistence and accommodation expenses during the year at a cost of £477 (2023- £81).

During the year, no trustees received any remuneration or other benefits (2023 - £Nil).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total full or part time employees	1	3
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	46,667	50,361
Social security costs	-	2,974
Pension costs	917	1,845
	<u> </u>	<u> </u>
	<u>47,584</u>	<u>55,180</u>

There were no employees whose annual remuneration was £60,000 or more in the year or the previous year. Social security cost is stated after the deduction of the Employment Allowance.

Key management personnel - One member of staff provided key management services to the charity during the year with a total cost, including employers' national insurance and pension contributions of £46,667 (2023-£45,812).

8 Tangible fixed assets

Fixtures and fittings £

Cost

At 1 April 2023	16,434
Disposals	(16,434)
Additions	8,000
	<u> </u>
At 31 March 2024	8,000
	<u> </u>
Depreciation and impairment	
At 1 April 2023	15,467
Depreciation on disposals	(15,467)
Depreciation charged in the year	2,000
	<u> </u>
At 31 March 2024	2,000
	<u> </u>
Carrying amount	
At 31 March 2024	<u>6,000</u>
	<u> </u>
At 31 March 2023	<u>967</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Fixed asset investments

	2024	2023
	£	£
Other investments comprise:		
Investments in subsidiaries	24	24
	<u>24</u>	<u>24</u>

Both the subsidiaries are dormant and have never traded. Accordingly, no consolidated accounts are prepared.

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Gift Aid due	6,562	6,492
Legacy pending	52,393	45,000
Other debtors	223	6,470
Prepayments and accrued income	988	1,391
	<u>60,166</u>	<u>59,353</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,276	-
Trade creditors	-	896
Other creditors	4,127	-
Accruals and deferred income	2,400	2,400
	<u>7,803</u>	<u>3,296</u>

12 Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,468 (2023 - £1,707). £367 is accrued in respect of current and historic contractual contributions payable on behalf of employees (2023 - £Nil).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of net assets between funds

	General Fund 2024 £	Restricted funds 2024 £	Total 2024 £	General Fund 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	6,000	-	6,000	967	-	967
Investments	24	-	24	24	-	24
Current assets	158,862	37,880	196,742	203,223	37,880	241,103
	<u>164,886</u>	<u>37,880</u>	<u>202,766</u>	<u>204,214</u>	<u>37,800</u>	<u>242,094</u>

14 Restricted funds

	Movement in funds			Balance at 31 March 2024 £	Balance at 31 March 2023 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £		
Sir James Rickett	2,500	-	-	2,500	2,500
ST - I Mackay	2,479	-	-	2,479	2,479
Branch Funds	17,562	-	-	17,562	17,562
Central London Branch Funds	15,339	-	-	15,339	15,339
	<u>37,880</u>	<u>-</u>	<u>-</u>	<u>37,880</u>	<u>37,880</u>

The purpose of each fund is set out below:

Name of Restricted Fund	Purpose of Fund
Sir James Rickett	To fund volunteer training in the North East.
ST- I Mackay	To support the McKenzie Friend Assistance Scheme.
Branch Funds	Funds held and collected by branches for the delivery of branch services.
Central London Branch Funds	Funds held and collected by the Central London branch for the delivery of branch services and national communication Charity services

15 Limited by Guarantee

The charitable company's legal structure is that of a company limited by guarantee. In the event of the company winding up each member is liable to contribute £10 to any deficit (£100 in total).

BOTH PARENTS MATTER

England & Wales - Charity number 276899

Accounts

Charity registration number 276899

Company registration number 01396139 (England and Wales)



**FAMILIES NEED
FATHERS®**

because both parents matter

“More than ever the commitment of our volunteers and dedicated team of supporters have shown why Families Need Fathers continues to be leading voice in supporting separating families, and the go to charity for those in need of support and advice, our gratitude no matter how strong, would never match your dedication.”

Paul O'Callaghan, Chair of Trustees

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FAMILIES NEED FATHERS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Current trustees	Paul O'Callaghan (Chair) Greg Cavadino (Treasurer) Emlyn Jones (Vice Chair) Greg Downing John Baker Lee Grice Oleg-Serguei Schkoda Sergio Martinez-Lopez Wayne Martin
Charity number	276899
Company number	01396139
Registered office	Unit Pb.501 The Pill Box Coventry Road London E2 6GG
Independent examiner	Gilbert Holbourn FCA, FCCA, DChA 1 Upper Bridge Street Wye Kent TN25 5AF

FAMILIES NEED FATHERS LIMITED

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FAMILIES NEED FATHERS LIMITED

Introduction from the Chair

FOR THE YEAR ENDED 31 MARCH 2023

For the fiscal year concluding on March 31, 2023, I am delighted to report to our valued members and service users that our charity's recovery is well underway. Notably, our national presence has expanded for the first time in several years, witnessing a rise in the initiation of support groups and a decline in closures. Additionally, the board has unanimously endorsed a multi-year strategy, marking a significant milestone for our organization.

The growth of our support groups is intricately linked to an increase in volunteers and an expanded array of services offered to our members. Our Surviving Separation course has garnered notable success, earning commendation in court proceedings. The enhancements made to our helpline, coupled with an augmented volunteer force, have adeptly managed the surge in calls and the heightened demand for our services.

However, the unfortunate flip side of our growth is reflected in the escalation of family law proceedings. CAFCASS reports a staggering 17.2% increase in the number of children involved in private family law proceedings since 2017/18. In the past fiscal year alone, CAFCASS collaborated with an unprecedented 97,098 children in private law proceedings, representing two-thirds of their caseload.

While the government acknowledges these challenges, attempts to encourage separating couples into mediation have yielded only token results. Early pathway pilots initiated in North Wales and Devon in Spring 2022 have encountered delays, though we remain optimistic about a broader rollout in the upcoming calendar year, beginning 2024. Consultations appear to be congested by an anxiety of action, hindering efforts to address the societal needs associated with family breakdowns in the UK.

In July 2021, Channel 4's Dispatches aired "Torn Apart: Family Courts Uncovered," a program we believe inaccurately portrays the family court system. While it may depict resident parents as flawless and non-resident parents (84% fathers) as the issue, it underscores the dissatisfaction among all parties with the institutional aspects of the family courts.

Parental alienation, a contentious topic since 1994, has again taken center stage this year. The introduction of the Domestic Abuse Bill 2021 was a positive step, addressing alienating behaviors, and we welcome the subsequent publication of Statutory Guidance in July 2022, acknowledging that "Perpetrators can also use contact with children as a form of abuse" (para 103). We anticipate further developments in this area in the coming years.

Looking ahead to 2023/24, our focus will be on the continued turnaround of the charity, fostering a collaborative approach to family justice system reform, and expanding our support services for those navigating the system.

More than ever the commitment of our volunteers and dedicated team of supporters have shown why Families Need Fathers continues to be leading voice in supporting separating families, and the go to charity for those in need of support and advice, our gratitude no matter how strong, would never match your dedication.

Paul O'Callaghan

Paul O'Callaghan (Chair),
Trustees

.....

FAMILIES NEED FATHERS LIMITED

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 memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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)".

Families Need Fathers is a charitable company limited by guarantee.

The Trustees are legally responsible for the governance and management of FNF. The Board consists of a maximum of 12 trustees.

Governing Document

The Charity is governed by its Memorandum and Articles and these were the objects during the year under review:

Objectives and activities

1. For the relief of parents and their children and other close family members suffering from the consequences of 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 the emotional development of children whose parents have divorced or separated by encouraging shared parenting arrangements.
3. To conduct study and research into problems concerned with children who are deprived of the presence of a parent in their families, and into the 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.
4. To relieve poor parents by helping to obtain and promoting the provision of legal advice, assistance and other legal services which such persons would be unable to obtain by reason of their lack of means.

FNF promotes the sharing of legal advice. We provide support and the benefit of members' extensive experience. However, we are not able to offer legal 'advice' ourselves as we do not employ lawyers.

Structure, Governance and Management

The National Council consists of up to 12 trustees. It meets approximately six times a year to discuss Charity business with decisions being agreed at these meetings. Trustees are elected at the Annual General Meeting but can be co-opted by the National Council when vacancies occur. Appointments last for three years. Officers are elected at the first trustee meeting after the AGM.

Decisions are made by a majority vote, including trustees who attend via electronic means. The Chair or Vice Chair acting as Chair can use a casting vote in the case of tied voting.

FAMILIES NEED FATHERS LIMITED

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

Working parties and Committees

The National Council appoints trustees and/or staff to work on individual committees specific tasks, e.g. finance, governance, publications, fundraising. Finance, Risk and Governance Committee meets at least four times a year, ahead of full meetings of the National Council. Its main responsibility is to advise trustees on their duty to ensure all assets of Families Need Fathers are safeguarded and that funds are spent effectively and efficiently in the course of its activities and in line with the charity's objects. It also reviews the governance of the charity, makes recommendations to manage risks, improve skills and reviews policies.

Membership, staff and volunteers

Families Need Fathers was founded by volunteers and volunteering remains critical to our service delivery, especially in organising local meetings and our national Helpline. Our volunteers make a unique contribution with their peer support and knowledge of the family justice system. We estimate that this year our volunteers continued to contribute over 10,000 hours to our work. We thank our volunteers for their amazing work and continued dedication.

Trustees

The following trustees served office during the year to 31 March 2023:

- Paul O'Callaghan (Chair) (also Company Secretary since 16 September 2020)
- Greg Cavadino (Treasurer)
- Emlyn Jones (Vice Chair)
- Greg Downing
- Ian Findlay (resigned on 31 July 2023)
- John Baker
- Junliang Chew (appointed on 2 March 2023 and resigned on 31 October 2023)
- Lee Grice
- Oleg-Serguei Schkoda
- Sam Morfey (resigned on 31 July 2023)
- Sergio Martinez-Lopez
- Wayne Martin

FAMILIES NEED FATHERS LIMITED

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

Risk management

The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

We have continued to protect FNF's data and IT structures, to ensure that the charity is properly covered by appropriate insurance, and to ensure that we comply with all aspects of revised charity and company legislation. The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

A Risk Register is reviewed at least annually by management and trustees. Risks are prioritised and plans to manage these based on the impact these might have on the charity and the likelihood of their occurrence. No system of internal control is ever able to give absolute assurance against material misstatement or loss. However, the following systems are in place to mitigate major risks:

- An annual strategic plan, approved by trustees.
- Quarterly review of financial targets, variance from budgets and non-financial performance indicators by staff and trustees.
- In-depth review of financial performance by the Finance, Risk and Governance sub-committee.
- Identification, and management of risks, reviewed, prioritised and approved by trustees.

The Trustees have reviewed the major risks that the charity is exposed to and systems and procedures are either in place to manage these risks or are being developed.

How we deliver Public Benefit

As detailed in the objectives and principal activities report our services are available to all and as such the charity has complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The loss of legal aid funding for private family starting in April 2013 has driven growth of litigants in person (LiPs). Latest figures suggest that numbers of applications to family courts are increasing and Government plans to encourage mediation have not been effective. The 'professional' McKenzie friend industry remains a significant part of the family justice landscape.

Families Need Fathers continue to be under pressure to provide more and better support to the growing number of LiPs requiring both practical and emotional support.

Over the next few years, we will develop in the following ways to better meet the needs of non-resident parents:

An Inclusive organisation

- We remain supporters of everyone affected by family separation.
- We will increase our reach locally, regionally and nationally both online and through addressing geographic gaps between local meetings.

A Sustainable organisation

- We will seek ways of developing our membership income.
- We will identify and pursue key funding partners for larger projects.
- We will continue to develop our website, technology and systems to improve access to our services and develop better communication with our service users.
- We will retain, develop and support our talented and dedicated volunteers and staff.

FAMILIES NEED FATHERS LIMITED

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

A leading organisation

- We will increasingly measure the impact of our services.
- We will work in partnership with other organisations to reach people and increase our impact.
- We will share our knowledge nationally and internationally. We will use our experience and expertise to help other organisations deliver high quality services for people facing the difficulties of family separation.
- We will promote international best practice in all relevant areas that influence outcomes for children in separated families.

Activities undertaken during the Year

Ministry of Justice/Cafcass

- Involvement in the Ministry of Justice review of the Presumption of Parental Involvement.
- Ministry of Justice consultation response on court fees.
- Response to Minister of Justice, Dominic Raab's call for suggestions for improving family justice.
- Ministry of Justice consultation on Dispute Resolution in England and Wales.
- Cafcass complaints process.
- Working with the Cafcass Learning and Improvements Board.
- Assisting Cafcass with their Family Forum.
- Contributed to discussions with the Family Justice Council.

Parliament

- Contributions to Lord Farmer's consultation to a House of Lords debate on Child Maintenance.
- FNF submitted written and gave oral evidence to the Work and Pensions Committee inquiry into Child Maintenance and Child Poverty.
- Submission to call for evidence by the House of Lords Children and Families Act Committee.

Department of Work and Pensions

- Increased frequency of meetings with the Child Maintenance Service in light of pandemic related operational difficulties for parents.
- Response to DWP's consultation on modernising and improving the CMS service.
- Provided feedback to DWP's consultation on CMS and Domestic Abuse.
- Responded to DWP consultation on Curfews for those with Child Maintenance arrears.

Other

- Responses to Victims' Commissioner survey of experience of domestic abuse.
- Feedback to Home office on Statutory Guidance on Domestic Abuse Act.
- Responses to Domestic Abuse Commissioner's call for evidence.
- Submission to the Public Accounts Committee's call for evidence on CMS.
- Submission to the Archbishops' Commission on Families and Households Call for Evidence. FNF's Central London Branch (CLB) held a successful workshop in May 2022.

We also attended and contributed to many other webinars and discussions related to family justice.

FAMILIES NEED FATHERS LIMITED

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

Review of Financial Position

During the year, FNF received income of £54,615 (2022: £161,056). FNF's expenditure was £103,363 (2022: £125,634). This resulted in a deficit of £48,748 (2022: surplus of £35,422). Membership income was £46,281 (2022: £50,375). Total reserves carried forward are £242,094 of which £204,214 are unrestricted (2022: £290,842 of which £252,832 were unrestricted).

In the year to 31 March 2023, the charity's regular income contracted by £106,441. However, post- year end we were notified of a legacy estimated to be £75,000 that has not yet been received at the time of writing but is recognised in these accounts under SORP accounting regulations. A revised estimate was provided in November 2022 with a downwards revision to £45,000. The reduction in value is shown as a loss this year.

With reserves still high, we are still very well positioned to develop the Charity.

FAMILIES NEED FATHERS LIMITED

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

Investment Policy

The charity's funds continue to be held in diversified accounts to reduce any potential impact from the structural risks in the banking sector. Minimum balances were maintained in current accounts whenever this was practical.

Reserves Policy and Funding Sources

The National Council policy is to keep at least six months running costs plus redundancy and exit costs for the charity in reserves and this has been met. These mainly unrestricted funds are available to invest in furthering the charities aims and objectives, such as branch support and member help facilities.

Unrestricted reserves stood at £204,214 (2022: £252,832) for use on general charitable activities and £37,880 (2022: £38,010) are restricted, mainly for use in the branches. However, unless substantial further income is secured the charity anticipates deficit budgets for the next two years as this money is invested in resources with the objective of growing both our reach and potential recurring income.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Families Need Fathers Limited 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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' report was approved by the Board of Trustees on.....

Paul O'Callaghan

.....
Paul O'Callaghan (Chair)
Trustee

FAMILIES NEED FATHERS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES NEED FATHERS LIMITED

I report to the Trustees on my examination of the financial statements of Families Need Fathers Limited (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.

Gilbert Holbourn FCA, FCCA, DChA
1 Upper Bridge Street
Wye
Kent TN25 5AF

Dated:

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income and endowments from:					
Donations and legacies		49,854	-	49,854	158,890
Charitable activities		-	522	522	2,029
Other trading activities		4,238	-	4,238	117
Interest receivable		1	-	1	20
Total income	2	54,093	522	54,615	161,056
Expenditure on:					
Raising funds	3	2,263	-	2,263	4,143
Charitable activities					
Media Awareness and Policy	4	32,787	-	32,787	40,733
Public support & assistance	4	67,661	652	68,313	80,758
Total charitable expenditure		100,448	652	101,100	121,491
Total expenditure		102,711	652	103,363	125,634
Net (expenditure)/ income for the year/ Net movement in funds		(48,618)	(130)	(48,748)	35,422
Fund balances at 1 April 2022		252,832	38,010	290,842	255,420
Fund balances at 31 March 2023		204,214	37,880	242,094	290,842

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.

The notes on pages 13 to 22 form part of these financial statements.

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:				
Donations and legacies		158,890	-	158,890
Charitable activities		-	2,029	2,029
Other trading activities		117	-	117
Interest receivable		20	-	20
Total income	2	<u>159,027</u>	<u>2,029</u>	<u>161,056</u>
Expenditure on:				
Raising funds	3	<u>4,143</u>	<u>-</u>	<u>4,143</u>
Charitable activities				
Media Awareness and Policy	4	40,733	-	40,733
Public support & assistance	4	78,264	2,494	80,758
Total charitable expenditure		<u>118,997</u>	<u>2,494</u>	<u>121,491</u>
Total expenditure		<u>123,140</u>	<u>2,494</u>	<u>125,634</u>
Net income/(expenditure) for the year/ Net movement in funds		35,887	(465)	35,422
Fund balances at 1 April 2021		216,945	38,475	255,420
Fund balances at 31 March 2022		<u><u>252,832</u></u>	<u><u>38,010</u></u>	<u><u>290,842</u></u>

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.

The notes on pages 13 to 22 form part of these financial statements.

FAMILIES NEED FATHERS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		967		1,934
Investments	9		24		24
			<u>991</u>		<u>1,958</u>
Current assets					
Debtors	10	59,353		90,881	
Cash at bank and in hand		185,046		221,301	
		<u>244,399</u>		<u>312,182</u>	
Creditors: amounts falling due within one year	11	(3,296)		(23,298)	
Net current assets			241,103		288,884
Total assets less current liabilities			<u>242,094</u>		<u>290,842</u>
Income funds					
Restricted funds	15		37,880		38,010
Unrestricted funds			204,214		252,832
			<u>242,094</u>		<u>290,842</u>

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

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 notes on pages 13 to 22 form part of these financial statements.

The financial statements were approved by the Trustees on

Paul O'Callaghan

.....
Paul O'Callaghan (Chair)
Trustee

FAMILIES NEED FATHERS LIMITED

Company registration number 01396139

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Families Need Fathers Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit Pb.501, The Pill Box, Coventry Road, London, E2 6GG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as amended for accounting periods commencing from 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 not to prepare a Statement of Cash Flows.

The charity had two subsidiaries which remain dormant. Accordingly, no consolidated accounts have been prepared.

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 Incoming resources

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.

Membership subscriptions are in substance donations and are recognised when received.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Resources expended

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.

Costs of raising funds comprise the costs of collecting donations, including applicable bank charges, operating fundraising and sponsorship events and associated support costs.

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

Costs have been apportioned between the two different activities of the charity where they are separately identifiable. Where costs span more than one charitable activity an estimate is used to apportion the cost incurred.

Those costs incurred in supporting the charitable activities are charged to support costs. Support costs also includes governance costs which are purely those necessary for the charity to meet the administrative requirements of the Charity Commission and other governing documents.

In line with the estimated usage on staff time, support costs have been allocated as to 29% to media awareness & policy and 71% to public support and assistance (2022: 29%/71%).

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 basis:

Fixtures and fittings	over 3 years
-----------------------	--------------

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 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).

1.9 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.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the basic effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

1.11 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.

1.12 Retirement benefits

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

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Income and endowments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	33,573	33,515
Legacies receivable	(30,000)	75,000
Membership fees	46,281	50,375
	<u>49,854</u>	<u>158,890</u>
Charitable activities	522	2,029
Trading activity income: sale of FNF branded items	4,238	117
Interest receivable	1	20
	<u>54,615</u>	<u>161,056</u>

In the year to 31 March 2023, the charity's regular income contracted by £106,441. However, post- year end we were notified of a legacy estimated to be £75,000 that has not yet been received at the time of writing but is recognised in these accounts under SORP accounting regulations. A revised estimate was provided in November 2022 with a downwards revision to £45,000. The reduction in value is shown as a loss this year.

3 Raising funds

	2023	2022
	£	£
Fundraising and publicity		
Transaction charges in receiving donations, grants and legacies	556	1,321
Staff costs	1,707	2,822
	<u>2,263</u>	<u>4,143</u>

Both current and prior year expenditure was from unrestricted funds. No allocation of general support costs is made to fundraising activities due to the low level of staff time incurred in this area.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Media Awareness and Policy 2023 £	Public support & assistance 2023 £	Total 2023 £	Media Awareness and Policy 2022 £	Public support & assistance 2022 £	Total 2022 £
Staff costs	16,497	26,737	43,234	24,858	39,928	64,786
Communications	-	-	-	775	1,350	2,125
Staff/volunteer training	-	1,042	1,042	-	533	533
Branch & affiliate meeting expenditure	-	652	652	-	2,494	2,494
Policy research costs	-	-	-	222	-	222
	<u>16,497</u>	<u>28,431</u>	<u>44,928</u>	<u>25,855</u>	<u>44,305</u>	<u>70,160</u>
Share of support costs (see note 5)	13,567	33,216	46,783	13,623	33,377	47,000
Share of governance costs (see note 5)	<u>2,723</u>	<u>6,666</u>	<u>9,389</u>	<u>1,255</u>	<u>3,076</u>	<u>4,331</u>
	<u>32,787</u>	<u>68,313</u>	<u>101,100</u>	<u>40,733</u>	<u>80,758</u>	<u>121,491</u>
Analysis by fund						
Unrestricted funds	32,787	67,661	100,448	40,733	78,264	118,997
Restricted funds	-	652	652	-	2,494	2,494
	<u>32,787</u>	<u>68,313</u>	<u>101,100</u>	<u>40,733</u>	<u>80,758</u>	<u>121,491</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	11,946	-	11,946	17,737
Depreciation	967	-	967	967
Bank charges	1,480	-	1,480	94
Computer expenses	4,722	-	4,722	3,706
Office and Trustees insurances	3,897	-	3,897	3,398
Office rent, rates and utilities	15,944	-	15,944	15,418
Printing, postage and stationery	773	-	773	63
Temporary staff costs	-	-	-	2,133
Travel and subsistence	768	-	768	10
Sundry expenses	5,409	-	5,409	1,523
Telephone & fax	877	-	877	1,951
Accounting	-	5,782	5,782	2,400
Legal fees	-	3,607	3,607	1,144
Trustee travel and training	-	-	-	787
	<u>46,783</u>	<u>9,389</u>	<u>56,172</u>	<u>51,331</u>
Analysed between				
Charitable activities	<u>46,783</u>	<u>9,389</u>	<u>56,172</u>	<u>51,331</u>

Governance costs includes payments to the independent examiners of £2,400 (2022- £2,400) for accounts preparation and examination fees. All amounts include VAT.

6 Trustees

One trustee was reimbursed travel, subsistence and accommodation expenses during the year at a cost of £81 (2022- none).

During the year, no trustees received any remuneration or other benefits (2022 - £Nil).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total full or part time employees	3	2

Employment costs

	2023 £	2022 £
Wages and salaries	50,361	78,028
Social security costs	2,974	3,667
Pension costs	1,845	3,650
	<u>55,180</u>	<u>85,345</u>

There were no employees whose annual remuneration was £60,000 or more in the year or the previous year. Social security cost is stated after the deduction of the Employment Allowance.

Key management personnel - One member of staff provided key management services to the charity during the year with a total cost, including employers national insurance and pension contributions of £45,812 (2022-£41,591).

8 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	16,434
At 31 March 2023	16,434
Depreciation and impairment	
At 1 April 2022	14,500
Depreciation charged in the year	967
At 31 March 2023	15,467
Carrying amount	
At 31 March 2023	967
At 31 March 2022	<u>1,934</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Fixed asset investments

	2023	2022
	£	£
Other investments comprise:		
Investments in subsidiaries	24	24

Both the subsidiaries are dormant and have never traded. Accordingly, no consolidated accounts are prepared.

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Gift Aid due	6,492	6,562
Legacy pending	45,000	75,000
Other debtors	6,470	6,351
Prepayments and accrued income	1,391	2,968
	<u>59,353</u>	<u>90,881</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	2,168
Trade creditors	896	1,641
Other creditors	-	9,760
Accruals and deferred income	2,400	9,729
	<u>3,296</u>	<u>23,298</u>

12 Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,936 (2022 - £3,650). £Nil is accrued in respect of current and historic contractual contributions payable on behalf of employees (2022 - £7,329).

13 Operating lease commitments

The office premises are occupied under an occupation agreement with a current passing rent of £1,295 (2022: £1,234) per month. The licence is short-term and is subject to six months' notice. The non-cancellable commitment at 31 March 2023 was £7,770 (2022- £7,404).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	General Fund 2023 £	Restricted funds 2023 £	Total 2023 £	General Fund 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	967	-	967	1,934	-	1,934
Investments	24	-	24	24	-	24
Current assets	203,223	37,880	241,103	250,874	38,010	288,884
	<u>204,214</u>	<u>37,880</u>	<u>242,094</u>	<u>252,832</u>	<u>38,010</u>	<u>290,842</u>

15 Restricted funds

	Movement in funds			Balance at 31 March 2023 £	Balance at 31 March 2022 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £		
Sir James Rickett	2,500	-	-	2,500	2,500
ST - I Mackay	2,479	-	-	2,479	2,479
Branch Funds	17,692	522	(652)	17,562	17,692
Central London Branch Funds	15,339	-	-	15,339	15,339
	<u>38,010</u>	<u>522</u>	<u>(652)</u>	<u>37,880</u>	<u>38,010</u>

The purpose of each fund is set out below:

Name of Restricted Fund	Purpose of Fund
Sir James Rickett	To fund volunteer training in the North East.
ST- I Mackay	To support the McKenzie Friend Assistance Scheme.
Branch Funds	Funds held and collected by branches for the delivery of branch services.
Central London Branch Funds	Funds held and collected by the Central London branch for the delivery of branch services and national communication Charity services

16 Limited by Guarantee

The charitable company's legal structure is that of a company limited by guarantee. In the event of the company winding up each member is liable to contribute £10 to any deficit (£100 in total).

BOTH PARENTS MATTER

England & Wales - Charity number 276899

Accounts

Charity registration number 276899

Company registration number 01396139 (England and Wales)

FAMILIES NEED FATHERS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FAMILIES NEED FATHERS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Current trustees	Paul O'Callaghan (Chair) Emlyn Jones (Vice Chair) John Baker Greg Downing Ian Findlay Lee Grice Wayne Martin Oleg-Serguel Schkoda Greg Cavadlno Samuel Morfey Sergio Martinez-Lopez
Charity number	276899
Company number	01396139
Registered office	Unit Pb.501 The Pill Box Coventry Road London E2 6GG
Independent examiner	Katherine Dee FCA 9 Bonhill Street London EC2A 4DJ

FAMILIES NEED FATHERS LIMITED

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FAMILIES NEED FATHERS LIMITED

Introduction from the Chair

FOR THE YEAR ENDED 31 MARCH 2022

Introduction from the Chair

During 2021-22 we saw the end of COVID-19 lockdowns. The effect of the pandemic has continued to massively disrupt post-separation arrangements for children. Delays that were wholly unacceptable prior to the pandemic are now even worse. Cafcass report that in cases involving them children are waiting, on average, approximately two years for courts to finalise arrangements for them. In their Evidence to the House of Lords Children and Families Act 2014 Committee,¹ Cafcass have said that the backlog of children awaiting outcome increased since Covid by about 7,000 adding "we do not have a solution for that". The President of the Family Division, Sir Andrew McFarlane, told the Committee *"the amount of resource that has been put into family justice has gone up by about 25% in terms of sitting days; we measure what judges do by how often they sit. Yet the output of the system, the ability of the system to complete cases, has gone down in that it now takes more hearings per case to get to the end of it."* We are hearing from members and non-members, of applicants to family courts having hearings delayed by well over six months. It is a deeply depressing picture that demands exposure to the glare of media scrutiny – 81,000² children are being harmed by these delays. We continue our call for urgent action to be taken, to support safe and loving non-resident parents to maintain healthy relationships with their children.

For Families Need Fathers (FNF) too, the pandemic has presented challenges. Some of our volunteers have opted to retire from front line services and we thank them for their tireless efforts supporting those forced to make applications to court to see their children. Despite challenges, other branches have begun this year, most significantly in Manchester and others have flourished with online meetings or more recently hybrid meetings. Our Helpline, we are pleased to say, has gone from strength to strength. We currently have 13 Helpline Volunteers and introduced additional training sessions for them to enable them to provide better support to callers. Post year-end we were delighted to learn that Joyce Brown has been shortlisted for the Helpline Partnerships Volunteer of the Year award.

This year we also began to regularly run courses designed to support parents and even grandparents through the trauma of separation and family courts. In the coming year we expect to expand the range of courses and further develop our branch network.

Our external lobbying work has continued. However, with the Government focused on Covid-19 and its internal difficulties, it has been difficult getting the necessary focus from policy makers. That said, we have maintained good stakeholder relationships with key family justice practitioners such as the Judiciary, Cafcass and the Department of Work and Pension (DWP). We have continued to make significant progress in shaping narratives, particularly in relation to Child Maintenance. Our work in this field over the last few years has influential a number of authoritative reports that have agreed with our analysis that not only are many aspects of the way Child Maintenance is worked out fuelling family conflict, but also that the majority of those with payment arrears are themselves in poverty and unable to meet their own cost of living whilst trying to make unaffordable payments.³ We continue to be collaborative with similar organisation with a goal of positive shared parenting.

The Domestic Abuse Bill was passed in April 2021. FNF are clear, domestic abuse must be addressed, but so must false allegations and psychological abuse of children caught-up in family separation. With this in mind, in March 2022 we published our own statement on this. We are also very encouraged by research coming out of Spain⁴ where several regions have implemented Equal Parenting Time laws. The results show a quadrupling of equal parenting time after separation to 40% and, crucially, an almost halving of domestic abuse. We have much to learn and potentially implement from such international examples of best practice and evidence.

¹ Sir Andrew McFarlane, President of the Family Division and Jacky Tiotto, CEO of Cafcass – oral evidence to Children and Families Act 2014 Committee – 27th June 2022.

² MoJ Family Court Statistics Quarterly: April to June 2022 - GOV.UK (www.gov.uk)

³ Public Accounts Committee – Child Maintenance Inquiry Ninth Report – June 2022

National Audit Office (NAO) report into value for money of the Child Maintenance Service (CMS). - March 2022
SSAC Occasional Paper 22: Separated parents and the social security system – 22 October 2019

⁴ Bargaining under Threats: The Effect of Joint Custody Laws on Intimate Partner Violence
IZA - Institute of Labor Economics - Daniel Fernandez-Kranz, Natalia Nollenberger and Jennifer Roff
and

The impact of equal parenting time laws on family outcomes and risky behavior by teenagers: Evidence from Spain
– March 2022 - Daniel Fernandez-Kranz, Natalia Nollenberger

FAMILIES NEED FATHERS LIMITED

Introduction from the Chair

FOR THE YEAR ENDED 31 MARCH 2022

Finally, once again, I would like to thank our dedicated volunteers, our Members, our donors and our staff for their ongoing commitment and support all of whom provide insight and support ensuring we are able to continue our valuable work.



Paul O'Callaghan - Chair
October 2022

FAMILIES NEED FATHERS LIMITED

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 memorandum and articles of association, 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)".

Families Need Fathers is a charitable company limited by guarantee and not having share capital.

The Trustees are legally responsible for the governance and management of FNF. The Board consists of a maximum of 12 trustees.

Governing Document

The Charity is governed by its Memorandum and Articles and these were the objects during the year under review:

Objectives and activities

1. For the relief of parents and their children and other close family members suffering from the consequences of 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 the emotional development of children whose parents have divorced or separated by encouraging shared parenting arrangements;
3. To conduct study and research into problems concerned with children who are deprived of the presence of a parent in their families, and into the 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;
4. To relieve poor parents by helping to obtain and promoting the provision of legal advice, assistance and other legal services which such persons would be unable to obtain by reason of their lack of means.

FNF promote the sharing of legal advice. We provide support and the benefit of members' extensive experience. However, we are not able to offer legal 'advice' ourselves as we do not employ lawyers.

Additionally, the 2020 AGM agreed to the following FNF Charter:

We work for the well-being of children in separated families to ensure they have meaningful relationships with both parents, wider family and friends.

We do this by:

1. providing and encouraging the provision of guidance, support, education and assistance;
2. campaigning to raise awareness and address the issues and challenges facing separated families;
3. promoting and undertaking research into the issues and challenges facing separated families;
4. emphasising that children need love and care from both parents and their wider families.

Structure of Governance and Management

The National Council consists of up to 12 trustees. It meets approximately half a dozen times a year to discuss Charity business. Decisions are made at these meetings. Trustees are elected at the Annual General Meeting but can be co-opted by the National Council when vacancies occur. Appointments last for three years. Officers are elected at the first trustee meeting after the AGM.

Decisions are made by a majority vote, including trustees who attend via electronic means. The Chair or Vice Chair acting as Chair can use a casting vote in the case of tied voting.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2022

Working parties and Committees

The National Council appoints trustees and staff to work on individual committees and working groups appropriate to specific tasks, e.g. finance, governance, publications, fundraising. Finance, Risk and Governance Committee The Finance, Risk and Governance Committee meets at least four times a year, ahead of full meetings of the National Council. Its main responsibility is to advise trustees on their duty to ensure all assets of Families Need Fathers are safeguarded and that funds are spent effectively and efficiently in the course of its activities and in line with the charity's objects. It also reviews the governance of the charity, make recommendations to manage risks, improve skills on the board and reviews policies.

Membership, staff and volunteers

Our number of fully paid-up members stands at around 1,528. The number of full time staff by the year end was 2.8, but is just one at the time of writing with recruitment starting.

Families Need Fathers was founded by volunteers and volunteering remains critical to our service delivery, especially in organising local meetings and our national Helpline. Our volunteers make a unique contribution with their peer support and knowledge of the family justice system. We estimate that this year our volunteers continued to contribute over 10,000 hours to our work. We thank our volunteers for their amazing work and continued dedication.

Trustees

The following Trustees served office during the year to 31 March 2022:

Paul O'Callaghan (Chair) (also Company Secretary since 16 September 2020)
Greg Cavadino (appointed 19 February 2022 and took over as Treasurer from Phil Markham))
Emlyn Jones (Vice Chair)
Greg Downing
Ian Findlay
Wayne Martin
Lee Grice
John Baker
Oleg-Serguei Schkoda (appointed 1 July 2021 and re-elected 19 February 2022)
Sergio Martinez (since 19 February 2022)
Sam Morfey (since 19 February 2022)
Alison Bushell (resigned 3 March 2022)
Mairead McKeever (resigned 14 April 2021)
Andrew Crumpton (resigned 16 September 2021)
Jerry Karlin (until 19 February 2022)
Phil Markham (until 19 February 2022)
Paul O'Callaghan took over from Greg Downing as Chair in 21st November 2021

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

We have continued to protect FNF's data and IT structures, ensure that the charity is properly covered by appropriate insurance, and to make sure that we comply with all aspects of revised charity and company legislation. The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational. We have continued to protect FNF's data and IT structures, ensure that the charity is properly covered by appropriate insurance, and to make sure that we comply with all aspects of revised charity and company legislation.

A Risk Register is reviewed at least annually by management and trustees. Risks are prioritised and plans to manage these based the impact these might have on the charity and the likelihood of their occurrence. No system of internal control is ever able to give absolute assurance against material misstatement or loss. However, the following systems are in place to mitigate major risks:

- An annual strategic plan, approved by trustees.
- Quarterly review of financial targets, variance from budgets and non-financial performance indicators by staff and trustees.
- In-depth review of financial performance by the Finance, Risk and Governance sub-committee.
- Identification, and management of risks, reviewed, prioritised and approved by trustees.

The Trustees have reviewed the major risks that the charity is exposed to and systems and procedures are either in place to manage these risks or being developed.

How we Deliver Public Benefit

As detailed in the objectives and principal activities report our services are available to all and as such the charity is believed to have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The loss of legal aid funding for private family cases starting in April 2013 has driven growth of litigants in person (LiPs). Latest figures suggest that numbers of applications to family courts are

increasing and Government plans to encourage mediation have not been effective. The 'professional' McKenzie friend industry remains a significant part of the family justice landscape.

Families Need Fathers continue to be under pressure to provide more and better support to the growing number of LiPs requiring both practical and emotional support.

Over the next few years, we will develop in the following ways to better meet the needs of non-resident parents:

An Inclusive organisation

- We remain supporters of everyone affected by family separation.
- We will increase our reach locally, regionally and nationally both online and through addressing geographic gaps between local meetings.

A Sustainable Organisation

- We will seek ways of developing our membership income.
- We will identify and pursue key funding partners for larger projects.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2022

- We will continue to develop our website, technology and systems to improve access to our services and develop better communication with our service users.
- We will retain, develop and support our talented and dedicated volunteers and staff.

A leading organisation

- We will increasingly measure the impact of our services.
- We will work in partnership with other organisations to reach people and increase our impact.
- We will share our knowledge nationally and internationally. We will use our experience and expertise to help other organisations deliver high quality services for people with facing the difficulties of family separation.
- We will promote international best practice in all relevant areas that influence outcomes for children in separated families.

Activities Undertaken During the Year

In response to COVID-19 we urgently prepared and promoted guidance for parents to assist with difficulties as some parents chose to use the pandemic as a pretext for denying their children contact time with a non-resident parent, despite the Government advice being clear on the matter.

We also increased our focus to strengthen our Helpline with additional training and recruitment. By December 2021 the Helpline was supported by 18 volunteers and branches received support in running online meetings. We adapted well in the circumstances, but the pandemic laid bare the fragility of our services network. Branches have started to meet in-person since the end of lockdowns, but we have not yet fully recovered from this to full strength and geographic gaps have widened.

More critically the unprecedented demand on family courts which has proven to be an unsustainable model for the resolution of children's arrangements post separation (private law), which Cafcass now state involves 102,496 children and 149,018 in total (including those in public law proceedings). The strains on litigants in the family justice system are being felt by FNF as more separated parents seek support from us and other agencies. In response to this we developed new content for our website that was re-launched during the year, however, post year-end progress on further development has slowed due to reduced office resource and personal circumstances of key volunteers who were assisting us. Our Surviving Separation course was also trailed last year and has been delivered three times during the year and once since the year end..

During the year and since the year we and our members contributed to a number of important consultations:

Ministry of Justice/Cafcass

- Involvement in the Ministry of Justice review of the Presumption of Parental Involvement (ongoing).
- Ministry of Justice consultation response on court fees.
- Response to Minister of Justice, Dominic Raab's call for suggestions for improving family justice.
- Ministry of Justice consultation on Dispute Resolution in England and Wales.
- Cafcass complaints process.
- Working with the Cafcass Learning and Improvements Board.
- Assisting Cafcass with their Family Forum.
- Major article for The Magistrate magazine identifying key issues for improving family justice.
- Contributed to discussions with the Family Justice Council (post year-end)

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2022

Parliament

- Contributions to Lord Farmer's consultation to a House of Lords debate on Child Maintenance.
- FNF submitted written and gave oral evidence to the Work and Pensions Committee Inquiry into Child Maintenance and Child Poverty (post year-end).
- Submission to call for evidence by the House of Lords Children and Families Act Committee (post year-end).

DWP

- Increased frequency of meetings with the Child Maintenance Service in light of pandemic related operational difficulties for parents.
- Response to DWP's consultation on Modernising and Improving the CMS Service.
- Provided feedback to DWP's consultation on CMS and Domestic Abuse.
- Responded to DWP consultation on introduction of Curfews for those with Child Maintenance arrears (post year-end).

Other

- Feedback to Nuffield Family Justice Observatory on effect of Covid-19 on family justice.
- Responses to Victims' Commissioner survey of experience of domestic abuse.
- Feedback to the National Audit Office inquiry into the value for money of the Child Maintenance Service
- Feedback to Home Office on Statutory Guidance on Domestic Abuse Act.
- Responses to Domestic Abuse Commissioner's call for evidence.
- Submission to the Public Accounts Committee's call for evidence on CMS.
- Submission to the Archbishops' Commission on Families and Households Call for Evidence. FNF's Central London Branch (CLB) held a successful workshop in May 2022.

We also attended and contributed to many other webinars and discussions related to family justice.

Review of Financial Position

During the year, FNF received income of £161,056 (2020-21 £116,689). FNF's expenditure was £125,634 (2020-21 £99,379). This resulted in a surplus of £35,422 (2020-21 £17,310). Membership income was £50,375 (2020-21 £47,818). Total reserves carried forward are £290,842 of which £252,832 are unrestricted (2020-21 £216,145 were unrestricted).

In the year to 31 March 2022, the charity's regular income contracted by £14,488 to £86,056. However, post-year end we were notified of a legacy estimated to be £75,000 that has not yet been received at the time of writing, but is recognised in these accounts under SORP accounting regulations, resulting in us reporting an overall increase of income of £44,367 to £161,056 (+38%).

In June 2021 we employed a Director of Operations on a fixed-term contract, to assist us in improving the workings of the Charity and service delivery. The position was extended, but has now ceased. As a result we incurred a budgeted loss for the year of £39,578, prior to the legacy.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2022

The main risk affecting charities like ours continues to be subscriptions and donations, as our local branch meetings have yet to recover from the Covid-19 pandemic. With reserves still high, we are still very well positioned to develop the Charity.

Investment Policy

The charity's funds continued to be held in diversified accounts to reduce any potential impact from the structural risks in the banking sector. Minimum balances were maintained in current accounts whenever this was practical.

Reserves Policy and Funding Sources

The National Council policy is to keep at least six months running costs plus redundancy and exit costs for the charity in reserves and this has been met. This policy was changed in 2020-21, after observing the effects of COVID, to increase the charity's cover. These mainly unrestricted funds are available to invest in furthering the charity's aims and objectives, such as branch support and member help facilities, for example.

Unrestricted reserves stood at £252,832 for use on general charitable activities and £38,010 are restricted, mainly for use in the branches. However, unless substantial further income is secured the charity anticipates deficit budgets for the next two years as this money is invested in resources with the objective of growing both our reach and potential recurring income.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Families Need Fathers Limited 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' report was approved by the Board of Trustees.



Paul O'Callaghan (Chair)

Trustee

Dated: 26/11/2022

FAMILIES NEED FATHERS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES NEED FATHERS LIMITED

I report to the Trustees on my examination of the financial statements of Families Need Fathers Limited (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.



Katherine Dee FCA
9 Bonhill Street
London
EC2A 4DJ

Dated: 16/11/22

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Total 2021
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	2	158,890	-	158,890	97,152
Charitable activities	3	-	2,029	2,029	3,601
Other trading activities	4	117	-	117	657
Investments	5	20	-	20	134
Other income	6	-	-	-	15,145
Total Income		159,027	2,029	161,056	116,689
<u>Expenditure on:</u>					
Raising funds	7	4,143	-	4,143	1,726
<u>Charitable activities</u>					
Media Awareness and Policy	8	40,733	-	40,733	44,166
Public support & assistance	8	78,264	2,494	80,758	53,487
Total charitable expenditure		118,997	2,494	121,491	97,653
Total expenditure		123,140	2,494	125,634	99,379
Net Income/(expenditure) for the year/ Net movement in funds		35,887	(465)	35,422	17,310
Fund balances at 1 April 2021		216,945	38,475	255,420	238,110
Fund balances at 31 March 2022		252,832	38,010	290,842	255,420

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 LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	97,152	-	97,152
Charitable activities	3	-	3,601	3,601
Other trading activities	4	657	-	657
Investments	5	134	-	134
Other income	6	15,145	-	15,145
Total Income		113,088	3,601	116,689
<u>Expenditure on:</u>				
Raising funds	7	1,726	-	1,726
<u>Charitable activities</u>				
Media Awareness and Policy	8	44,166	-	44,166
Public support & assistance	8	51,602	1,885	53,487
Total charitable expenditure		95,768	1,885	97,653
Total expenditure		97,494	1,885	99,379
Net Income/(expenditure) for the year/ Net movement in funds		15,594	1,716	17,310
Fund balances at 1 April 2020		201,351	36,759	238,110
Fund balances at 31 March 2021		216,945	38,475	255,420

FAMILIES NEED FATHERS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,934		-
Investments	14		24		24
			<u>1,958</u>		<u>24</u>
Current assets					
Debtors	15	90,881		20,862	
Cash at bank and in hand		221,301		261,274	
		<u>312,182</u>		<u>282,136</u>	
Creditors: amounts falling due within one year	16	<u>(23,298)</u>		<u>(26,740)</u>	
Net current assets			<u>288,884</u>		<u>255,396</u>
Total assets less current liabilities			<u>290,842</u>		<u>255,420</u>
Income funds					
Restricted funds	21		38,010		38,475
Unrestricted funds			252,832		216,945
			<u>290,842</u>		<u>255,420</u>

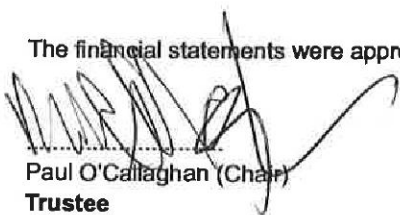
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 26/04/2022


Paul O'Callaghan (Chair)
Trustee

Company registration number 01396139

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Families Need Fathers Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit Pb.501, The Pill Box, Coventry Road, London, E2 6GG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as amended for accounting periods commencing from 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 not to prepare a Statement of Cash Flows.

The charity had two subsidiaries during the year which remain dormant. Accordingly no consolidated accounts have been prepared.

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 Incoming resources

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.

Membership subscriptions are in substance donations and are recognised when received.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

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.

Costs of raising funds comprise the costs of collecting donations, including applicable bank charges, operating fundraising and sponsorship events and associated support costs.

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

Costs have been apportioned between the two different activities of the charity where they are separately identifiable. Where costs span more than one charitable activity an estimate is used to apportion the cost incurred.

Those costs incurred in supporting the charitable activities are posted to support costs. Support costs also includes governance costs which are purely those necessary for the charity to meet the administrative requirements of the Charity Commission and other governing documents.

Support costs have been apportioned over charitable 29:71 (2021 44:56) between media awareness & policy: public support & assistance, in line with the estimated usage based on staff time.

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	over 3 years
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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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 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).

1.9 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.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. 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.

1.11 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.

1.12 Retirement benefits

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

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	33,515	38,334
Legacies receivable	75,000	1,000
Grant income	-	10,000
Membership fees	50,375	47,818
	<u>158,890</u>	<u>97,152</u>

During the prior year the Charity received £10,000 from the London Borough of Tower Hamlets for Coronavirus support. The Charity has been informed that they have been gifted a legacy during the 2022 financial year. The legacy has been included at an estimated value given by the solicitors administering the estate and had yet to be received as at the date of the approval of these accounts.

3 Charitable activities

	2022	2021
	£	£
Branch income	<u>2,029</u>	<u>3,601</u>

4 Other trading activities

	2022	2021
	£	£
Trading activity income: sale of FNF branded items	<u>117</u>	<u>657</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>20</u>	<u>134</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Refund of historic bank charges	-	15,145

7 Raising funds

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Transaction charges in receiving donations, grants and legacies	1,321	1,726
Staff costs	2,822	-
Fundraising and publicity	4,143	1,726

Both current and prior year expenditure was from unrestricted funds. No allocation of general support costs is made to fundraising activities due to the low level of staff time incurred in this area.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Media Awareness and Policy 2022 £	Public support & assistance 2022 £	Total 2022 £	Media Awareness and Policy 2021 £	Public support & assistance 2021 £	Total 2021 £
Staff costs	24,858	39,928	64,786	28,227	30,532	58,759
Communications	775	1,350	2,125	594	1,015	1,609
Staff/volunteer training	-	533	533	-	1,187	1,187
Branch & affiliate meeting expenditure	-	2,494	2,494	-	1,885	1,885
Policy research costs	222	-	222	250	-	250
	<u>25,855</u>	<u>44,305</u>	<u>70,160</u>	<u>29,071</u>	<u>34,619</u>	<u>63,690</u>
Share of support costs (see note 10)	13,623	33,377	47,000	13,528	16,910	30,438
Share of governance costs (see note 10)	1,255	3,076	4,331	1,567	1,958	3,525
	<u>40,733</u>	<u>80,758</u>	<u>121,491</u>	<u>44,166</u>	<u>53,487</u>	<u>97,653</u>
Analysis by fund						
Unrestricted funds	40,733	78,264	118,997	44,166	51,602	95,768
Restricted funds	-	2,494	2,494	-	1,885	1,885
	<u>40,733</u>	<u>80,758</u>	<u>121,491</u>	<u>44,166</u>	<u>53,487</u>	<u>97,653</u>

9 Description of charitable activities

Media Awareness and Policy
Campaigning and influencing policy.

Public support & assistance
Public support & assistance via publications, website, helpline and meetings including branch activities.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Staff costs	17,737	-	17,737	6,528
Depreciation	967	-	967	-
Bank charges	94	-	94	95
Computer expenses	3,706	-	3,706	3,602
Insurance	3,398	-	3,398	3,146
Office rent, rates and utilities	15,418	-	15,418	13,223
Printing, postage and stationery	63	-	63	(179)
Temporary staff costs	2,133	-	2,133	1,386
Travel and subsistence	10	-	10	9
Sundry expenses	1,523	-	1,523	727
Telephone & fax	1,951	-	1,951	1,901
Accounting	-	2,400	2,400	2,400
Legal fees	-	1,144	1,144	1,125
Trustee travel and training	-	787	787	-
	<u>47,000</u>	<u>4,331</u>	<u>51,331</u>	<u>33,963</u>
Analysed between				
Charitable activities	<u>47,000</u>	<u>4,331</u>	<u>51,331</u>	<u>33,963</u>

The charity pays for trustees insurance as part of the general office and commercial insurance. No estimate of the separate cost has been included in these accounts.

Governance costs includes payments to the independent examiners of £2,400 (2021- £2,400) for accounts preparation and examination fees. All amounts include VAT.

11 Trustees

One trustee was reimbursed travel, subsistence and accommodation expenses during the year at a cost of £81 (2021- none).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total full or part time employees	3	2

Employment costs

	2022 £	2021 £
Wages and salaries	78,028	60,182
Social security costs	3,667	2,104
Pension costs	3,650	3,001
	<u>85,345</u>	<u>65,287</u>

There were no employees whose annual remuneration was £60,000 or more. Social security cost is stated after the deduction of the Employment Allowance.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	15,483
Additions	2,901
Disposals	(1,950)
At 31 March 2022	<u>16,434</u>
Depreciation and Impairment	
At 1 April 2021	15,483
Depreciation charged in the year	967
Eliminated in respect of disposals	(1,950)
At 31 March 2022	<u>14,500</u>
Carrying amount	
At 31 March 2022	<u>1,934</u>
At 31 March 2021	<u>-</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries		24	24

Both the subsidiaries are dormant and have never traded. Accordingly, no consolidated accounts are prepared.

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Gift Aid due	6,562	11,222
Legacy pending	75,000	-
Other debtors	6,351	6,839
Prepayments and accrued income	2,968	2,801
	<u>90,881</u>	<u>20,862</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,168	2,408
Trade creditors	1,641	3,095
Other creditors	9,760	9,760
Accruals and deferred income	9,729	11,477
	<u>23,298</u>	<u>26,740</u>

17 Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,650 (2021 - £3,001). £7,329 is accrued in respect of current and historic contractual contributions payable on behalf of employees (2021 - £7,415).

18 Operating lease commitments

The office premises are occupied under an occupation agreement with a current passing rent of £1,234 per month. The licence is short-term and is subject to six months' notice. Accordingly, the non-cancellable commitment at the balance sheet date equalled £7,404 (2021- £7,404).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Related party transactions

There were no disclosable related party transactions during the year (2021- none) further than those described in note 11, and no trustees received remuneration from the charity.

During the 2019 year FNF Both Parents Matter Ltd and Both Parents Matter Ltd were formed with a share capital of £12 each. The shares were held on behalf of the charity by a trustee, J Karlin, until they could be re-registered in the name of the charity. This liability was settled on the 7th May 2021.

Key management personnel - One member of staff provided key management services to the charity during the year with a total cost, including Employers National Insurance and pension contributions of £41,591 (2021- £41,769).

20 Analysis of net assets between funds

	General Fund 2022 £	Restricted funds 2022 £	Total 2022 £	General Fund 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,934	-	1,934	-	-	-
Investments	24	-	24	24	-	24
Current assets/(liabilities)	250,409	38,475	288,884	216,921	38,475	255,396
	<u>252,367</u>	<u>38,475</u>	<u>290,842</u>	<u>216,945</u>	<u>38,475</u>	<u>255,420</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

21 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 Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Sir James Rickett	2,500	-	-	2,500	-	-	2,500
ST - I Mackay	2,479	-	-	2,479	-	-	2,479
Branch Funds	16,298	2,659	(650)	18,307	1,129	(1,744)	17,692
Central London Branch Funds	15,482	942	(1,235)	15,189	900	(750)	15,339
	<u>36,759</u>	<u>3,601</u>	<u>(1,885)</u>	<u>38,475</u>	<u>2,029</u>	<u>(2,494)</u>	<u>38,010</u>

The restricted funds represent income funds expendable at the discretion of the trustees in furtherance of the charity's pursuits in accordance with the conditions imposed. The purpose of each fund is set out below:

Name of Restricted Fund	Purpose of Fund
Sir James Rickett	To fund volunteer training in the North East.
ST- I Mackay	To support the McKenzie Friend Assistance Scheme.
Branch Funds	Funds held and collected by branches for the delivery of branch services.
Central London Branch Funds	Funds held and collected by the Central London branch for the delivery of branch services and national communication Charity services

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Limited by Guarantee

The charitable company's legal structure is that of a company limited by guarantee. In the event of the company winding up each member is liable to contribute to any deficit to a maximum of £10 per member.

BOTH PARENTS MATTER

England & Wales - Charity number 276899

Accounts

Charity Registration No. 276899

Company Registration No. 01396139 (England and Wales)

FAMILIES NEED FATHERS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FAMILIES NEED FATHERS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Current trustees	Paul O'Callaghan (Chair) Phil Markham (Treasurer) Emlyn Jones (Vice Chair) John Baker Alison Bushell Greg Downing Ian Findlay Lee Grice Jerry Karlin Wayne Martin Oleg-Serguei Schkoda
Charity number	276899
Company number	01396139
Registered office	Unit Pb.501 The Pill Box Coventry Road London E2 6GG
Independent examiner	Katherine Dee FCA 9 Bonhill Street London EC2A 4DJ

FAMILIES NEED FATHERS LIMITED

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FAMILIES NEED FATHERS LIMITED

Introduction from the Chair

FOR THE YEAR ENDED 31 MARCH 2021

Introduction from the Chair

The year 2020-21 brought unforeseen challenges to FNF and separated parents. The COVID-19 lockdown made face-to-face discussions between parents more difficult. For parents relying on court support for their child arrangements, delays that were already unacceptable before the pandemic became substantially longer impacting on the mental welfare of parents and children alike. Cafcass reported in October 2021 that it now takes, on average, 53 weeks for private family proceedings to reach conclusion. For those children below the age of 13, this would feel like an eternity and contributes to the damaging, yet avoidable, destruction of children's relationships with one and often both of their parents and certainly half of their family. During the summer of 2021 we were getting reports of substantive hearings being delayed until 2022, which provides little hope of a parent rebuilding a quality relationship with their children post separation.

Family Courts have been overwhelmed as a result of the challenges of not having as many face-to-face hearings and Cafcass having difficulties making arrangements to meet with parents and children, compounded by staff self-isolation, etc. The Government launched a non-means-tested £500 mediation voucher scheme in a bid to alleviate the pressure on the courts. We support the initiative and hope it is successful. However, we are concerned that with most legal-based mediators this will not go very far and in any case what is needed is education prior to mediation or court proceedings. The courts too need to look at rapid early intervention approaches once proceedings begin to deal with any allegations and restore child arrangements within weeks rather than months and years as happens now. Any system that does not tackle this deficit is not fit-for-purpose and contributes to parental conflict and harm to children. Our proposed approach is covered in the Strategy for Separated Families that we published in April 2020.

In June 2021 we re-launched the FNF website with new graphics and navigation. We identified gaps in the information available to our service users and every month additional articles are being added. Next year we plan to cover all significant gaps of guidance to the growing number of litigants in person with more accessibility to courses, including the Surviving Separation course that was tested this year. We will also look at how we further develop our volunteering.

The lockdown brought with it predictions in the media of large increases in domestic abuse. Thankfully, actual police data suggests such fears proved to be over-stated, though every instance of abuse is one too many. In response to this and in support of the Domestic Abuse Bill 2021 we developed a new FNF Statement on Domestic Abuse calling for all victims (women, men and children) to be better protected, quicker and with an equality of support for each and an ending of shocking situation where the complaining party in family proceedings is supported with legal aid, the so called 'inequality of arms', leaving thousands of people, mostly fathers, having to fend for themselves under the most difficult circumstances. When this leads to miscarriages of justice both victims and children are harmed.

Last year FNF were invited to contribute to the Presumption of Parental Involvement Review called by the Justice Minister, Alex Chalk MP and to contribute and an intervener to the Court of Appeal hearing looking into the way family courts deal with serious allegations of domestic abuse. Much work remains to be done on these issues.

As we enter 2022, FNF will continue to develop our support for parents and wider family members. Our membership continues to grow and our services are in greater demand than ever, we continue to support mothers, grandparents and same-sex couples, but mostly continue to support the 94% of fathers who are forced to seek the courts assistance with forming, building and strengthening their relationships with their children. We maintain our external focus on promoting improvements in family justice for parents, but above all for children when it is safe and appropriate. Our focus will also be on developing our income, without which we cannot achieve all our ambitions.

Finally, I would like to thank our dedicated team of volunteers, our Members, our donors and our staff for their ongoing commitment and support without whom we would not be able to continue with our valuable work.

Paul O'Callaghan – Chair
December 2021

FAMILIES NEED FATHERS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

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

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

Families Need Fathers is a charitable company limited by guarantee and not having share capital.

The Trustees are legally responsible for the governance and management of FNF. The Board consists of a maximum of 12 trustees.

Governing Document

The Charity is governed by its Memorandum and Articles and these were the objects during the year under review:

Objectives and activities

1. For the relief of parents and their children and other close family members suffering from the consequences of 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 the emotional development of children whose parents have divorced or separated by encouraging shared parenting arrangements;
3. To conduct study and research into problems concerned with children who are deprived of the presence of a parent in their families, and into the 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;
4. To relieve poor parents by helping to obtain and promoting the provision of legal advice, assistance and other legal services which such persons would be unable to obtain by reason of their lack of means.

FNF promote the sharing of legal advice. We provide support and the benefit of members' extensive experience. However, we are not able to offer legal 'advice' ourselves as we do not employ lawyers.

The 2020 AGM agreed to the following FNF Charter, that we will develop into an updated FNF Purposes Statement for approval;

We work for the well-being of children in separated families to ensure they have meaningful relationships with both parents, wider family and friends.

We do this by:

1. providing and encouraging the provision of guidance, support, education and assistance;
2. campaigning to raise awareness and address the issues and challenges facing separated families;
3. promoting and undertaking research into the issues and challenges facing separated families;
4. emphasising that children need love and care from both parents and their wider families.

Structure of Governance and Management

The National Council consists of up to 12 trustees. It meets approximately half a dozen times a year to discuss Charity business. Decisions are made at these meetings. Trustees are elected at the Annual General Meeting but can be co-opted by the National Council when vacancies occur. Appointments last for three years. Officers are elected at the first trustee meeting after the AGM.

Decisions are made by a majority vote, including trustees who attend via electronic means. The Chair or Vice Chair acting as Chair can use a casting vote in the case of tied voting.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2021

Working parties and Committees

The National Council appoints trustees and staff to work on individual committees and working groups appropriate to specific tasks, e.g. finance, governance, publications, fundraising. Finance, Risk and Governance Committee The Finance, Risk and Governance Committee meets at least four times a year, ahead of full meetings of the National Council. Its main responsibility is to advise trustees on their duty to ensure all assets of Families Need Fathers are safeguarded and that funds are spent effectively and efficiently in the course of its activities and in line with the charity's objects. It also reviews the governance of the charity, make recommendations to manage risks, improve skills on the board and reviews policies.

Membership, staff and volunteers

As at the year-end our number of fully paid-up members stood at around 1,500. The number of full time staff by the year end was 2.

Families Need Fathers was founded by volunteers and volunteering remains critical to our service delivery, especially in organising local meetings and our national Helpline. Our volunteers make a unique contribution with their peer support and knowledge of the family justice system. We estimate that this year our volunteers continued to contribute over 10,000 hours to our work. We thank our volunteers for their amazing work and continued dedication.

Trustees

The following Trustees served office during the year to 31 March 2021:

Paul O'Callaghan (Chair) (Appointed 5 December 2020 as a trustee and 16 September 2020 as Company Secretary)

Phil Markham (Treasurer)

Emlyn Jones (appointed 5 December 2020) (Vice Chair)

Greg Downing

Jerry Karlin

Ian Findlay

Wayne Martin

Lee Grice

Alison Bushell

Alex Lessing (resigned 5 December 2020)

John Baker (appointed 5 December 2020)

Since the year end we had the following trustees movements:

Mairead McKeever (resigned 14 April 2021)

Andrew Crumpton (resigned 16.09.2021)

Oleg-Serguei Schkoda (appointed 01.07.2021)

Paul O'Callaghan took over from Greg Downing as chairman in 21st November 2021.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2021

Risk Management

The charity has a risk management strategy established to protect the charity as far as possible from any risks including financial and reputational.

We have continued to protect FNF's data and IT structures, ensure that the charity is properly covered by appropriate insurance, and to make sure that we comply with all aspects of revised charity and company legislation.

A Risk Register is reviewed at least annually by management and trustees. Risks are prioritised and plans to manage these based the impact these might have on the charity and the likelihood of their occurrence. No system of internal control is ever able to give absolute assurance against material misstatement or loss. However, the following systems are in place to mitigate major risks:

A two-year business plan and five-year outline, approved by trustees.

Quarterly review of financial targets, variance from budgets and non-financial performance indicators by staff and trustees.

In-depth review of financial performance by the Finance, Risk and Governance sub-committee.

Identification, and management of risks, reviewed, prioritised and approved by trustees.

The Trustees have reviewed the major risks that the charity is exposed to and systems and procedures are either in place to manage these risks or being developed.

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FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2021

How we Deliver Public Benefit

As detailed in the objectives and principal activities report our services are available to all and as such the charity is believed to have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The loss of legal aid funding for private family cases starting in April 2013 has driven growth of litigants in person (LiPs). Latest figures suggest that numbers of applications to family courts are increasing and Government plans to encourage mediation have not been effective. The 'professional' McKenzie friend industry remains a significant part of the family justice landscape.

Families Need Fathers continue to be under pressure to provide more and better support to the growing number of LiPs requiring both practical and emotional support. At the FNF Conference in March 2017, the President of the Family Division, Sir James Munby described private family law as essentially a 'lawyer free zone'.

We have been increasingly representing the voice of LiPs in relevant government and judicial bodies and we maintain good relationships with key public figures, including Sir Andrew McFarlane, Baroness Stedman Scott and Jacky Tiotto, who all presented at our Conference in 2020.

Over the next few years, we will develop in the following ways to better meet the needs of non-resident parents:

An inclusive organisation

We remain supporters of everyone affected by family separation.

We will increase our reach locally, regionally and nationally both online and through addressing geographic gaps between local meetings.

A Sustainable Organisation

We will seek ways of developing our membership income.

We will identify and pursue key funding partners for larger projects.

We will continue to develop our technology and systems to improve access to our services and develop better communication with our service users.

We will retain, develop and support our talented and dedicated volunteers and staff.

A leading organisation

We will increasingly measure the impact of our services.

We will work in partnership with other organisations to reach people and increase our impact.

We will share our knowledge nationally and internationally. We will use our experience and expertise to help other organisations deliver high quality services for people with facing the difficulties of family separation.

We will promote international best practice in all relevant areas that influence outcomes for children in separated families.

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2021

Activities Undertaken During the Year

In response to COVID-19 we urgently prepared and published guidance for parents to assist with difficulties as some parents chose to use the pandemic as a pretext for denying their children contact time with a non-resident parent, despite the Government advice being clear on the matter. We also increased our focus to strengthen our Helpline with additional training and recruitment. By December 2021 the Helpline was supported by 18 volunteers and branches received support in running online meetings. We adapted well in the circumstances, but the pandemic laid bare the fragility of our services network. More critically the unprecedented demand on family courts which has proven to be an unsustainable model for the resolution of children's arrangements post separation (private law), which Cafcass now state involves 97,496 children and 143,129 in total (including those in public law proceedings). The strains on litigants in the family justice system are being felt by FNF as more separated parents seek support from us and other agencies. In response to this, during the year we developed new content for our website that was re-launched after the year-end and continues to be developed since then, giving parents more and improved online support. A Surviving Separation course was also developed during the year and been delivered twice since the year end. We also prepared a paper outlining a Strategy for Separated Families that was shared with Cafcass, the Department of Work and Pension, senior members of the judiciary and other stakeholders as well as being presented to the International Council for Shared Parenting (ICSP) conference in Vancouver on the Intersection of Shared Parenting and Family Violence. Further work to develop and promote such a strategy will continue in 2022.

The pandemic resulted in an increase in the number of Government, Parliamentary, Cafcass and other consultations on a range of issues related to separated families. FNF were grateful for the opportunity to provide the perspective of our service users during the year. These consultations included:

- Involvement in the Ministry of Justice review of the Presumption of Parental Involvement (ongoing).
- Ministry of Justice consultation with FNF service users on repeat applications to family courts.
- Ministry of Justice consultation on court fees.
- Working with the Cafcass Learning and Improvements Board.
- Assisting Cafcass with setting up a Family Forum.
- Contributions to consultations on online court hearings.
- Working with the Department of Work and Pensions Reducing Parental Conflict Programme.
- Increased frequency of meetings with the Child Maintenance Service in light of pandemic related operational difficulties for parents.
- Contributing as an intervener in the Court of Appeal case 'Re H-N and Others (Children) (Domestic Abuse: Finding of fact hearings)'
- The Justice Committee inquiry into the Future of Legal Aid.
- Submission to the Women and Equalities Committee inquiry into coronavirus and the impact on people with protected characteristics.
- Response to the Home Office call for evidence on their Violence Against Women and Girls Strategy.
- Response to The President of the Family Division's call for evidence relating to Transparency in Family Courts.

Towards the end of the financial year, Trustees reviewed strategic priorities and began to recruit a Director of Operations to help the Charity to improve its governance and strengthen growth potential.

Review of Financial Position

Financial Activity

During the year, FNF received income of £116,689 (2019-20 £87,713). FNF's expenditure was £99,379 (2019-20 £96,965). This resulted in a surplus of £17,310 (2019-20 deficit of £9,252). Membership income was £47,818 (2019-20 £47,007). Total reserves carried forward are £255,420 of which £216,945 are unrestricted (2019-20 £201,351 were unrestricted).

FAMILIES NEED FATHERS LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2021

In the year to 31 March 2021, a COVID-impacted year, the charity's core income from donations and subscriptions contracted. However the crisis allowed us to claim an £10k unrestricted grant from the London Borough of Tower Hamlets in virus support. In December we received a one-off rebate from HSBC of £15k, which included interest due to historic overcharging, plus a £5k one-off donation.

Savings have been made in overheads, primarily on travel costs and we benefited from a brief rent reduction from our landlord. The main risk affecting charities like us is to subscriptions and donations, as it becomes increasingly difficult to hold fundraising activities or branch meetings. With reserves still high, we are still very well positioned to survive this pandemic.

Following the year end the charity invested in a Director of Operations to help with service delivery and the charity will run at a deficit as we strengthen support infrastructure for members and gear up for future fundraising.

Investment Policy

The charity's funds continued to be held in diversified accounts to reduce any potential impact from the structural risks in the banking sector. Minimum balances were maintained in current accounts whenever this was practical.

Reserves Policy and Funding Sources

The National Council policy is to keep at least six months running costs plus redundancy and exit costs for the charity in reserves and this has been met. This policy was recently changed, after observing the effects of COVID, to increase the charity's cover. These mainly unrestricted funds are available to invest in furthering the charities aims and objectives, such as branch support and member help facilities, for example.

Unrestricted reserves stood at £216,945 for use on general charitable activities and £38,475 are restricted, mainly for use in the branches. However, unless substantial further income is secured the charity anticipates deficit budgets for the next two years as this money is invested in resources with the objective of growing both our reach and potential recurring income.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Families Need Fathers Limited 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:

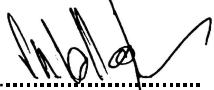
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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.

FAMILIES NEED FATHERS LIMITED

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

The trustees' report was approved by the Board of Trustees.



.....
Paul O'Callaghan (Chair)

Trustee

Dated: *21/12/21*.....

FAMILIES NEED FATHERS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES NEED FATHERS LIMITED

I report to the Trustees on my examination of the financial statements of Families Need Fathers Limited (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Katherine Dee FCA
9 Bonhill Street
London
EC2A 4DJ

Dated: 21/12/2021

FAMILIES NEED FATHERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	2	97,152	-	97,152	82,079
Charitable activities	3	-	3,601	3,601	4,982
Other trading activities	4	657	-	657	188
Investments	5	134	-	134	464
Other income	6	15,145	-	15,145	-
Total income		113,088	3,601	116,689	87,713
<u>Expenditure on:</u>					
Raising funds	7	1,726	-	1,726	1,684
<u>Charitable activities</u>					
Media Awareness and Policy	8	44,166	-	44,166	49,044
Public support & assistance	8	51,602	1,885	53,487	46,237
Total charitable expenditure		95,768	1,885	97,653	95,281
Total resources expended		97,494	1,885	99,379	96,965
Net income/(expenditure) for the year/ Net movement in funds		15,594	1,716	17,310	(9,252)
Fund balances at 1 April 2020		201,351	36,759	238,110	247,362
Fund balances at 31 March 2021		216,945	38,475	255,420	238,110

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 LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>				
Donations and legacies	2	82,079	-	82,079
Charitable activities	3	771	4,211	4,982
Other trading activities	4	188	-	188
Investments	5	464	-	464
Total income		83,502	4,211	87,713
<u>Expenditure on:</u>				
Raising funds	7	1,684	-	1,684
 <u>Charitable activities</u>				
Media Awareness and Policy	8	48,252	792	49,044
Public support & assistance	8	41,300	4,937	46,237
Total charitable expenditure		89,552	5,729	95,281
Total resources expended		91,236	5,729	96,965
Net income/(expenditure) for the year/ Net movement in funds		(7,734)	(1,518)	(9,252)
Fund balances at 1 April 2019		209,085	38,277	247,362
Fund balances at 31 March 2020		201,351	36,759	238,110

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 LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	14		24		24
Current assets					
Debtors	15	20,862		17,305	
Cash at bank and in hand		261,274		236,203	
		<u>282,136</u>		<u>253,508</u>	
Creditors: amounts falling due within one year	16	<u>(26,740)</u>		<u>(15,422)</u>	
Net current assets			255,396		238,086
Total assets less current liabilities			<u>255,420</u>		<u>238,110</u>
Income funds					
Restricted funds	21		38,475		36,759
Unrestricted funds			216,945		201,351
			<u>255,420</u>		<u>238,110</u>

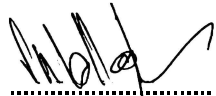
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 21/12/21.....



.....
Paul O'Callaghan (Chair)
Trustee

Company Registration No. 01396139

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Families Need Fathers Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit Pb.501, The Pill Box, Coventry Road, London, E2 6GG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as amended for accounting periods commencing from 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 not to prepare a Statement of Cash Flows.

The charity had two subsidiaries during the year which remain dormant. Accordingly no consolidated accounts have been prepared.

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 Incoming resources

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.

Membership subscriptions are in substance donations and are recognised when received.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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.

Costs of raising funds comprise the costs of collecting donations, including applicable bank charges, operating fundraising and sponsorship events and associated support costs.

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

Costs have been apportioned between the two different activities of the charity where they are separately identifiable. Where costs span more than one charitable activity an estimate is used to apportion the cost incurred.

Those costs incurred in supporting the charitable activities are posted to support costs. Support costs also includes governance costs which are purely those necessary for the charity to meet the administrative requirements of the Charity Commission and other governing documents.

Support costs have been apportioned over charitable activities 50:50 (2020 50:50) between media awareness & policy: membership and support activities, in line with the estimated usage based on staff time.

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	over 3 years
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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 net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

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.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. 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.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	38,334	35,072
Legacies receivable	1,000	-
Grant income	10,000	-
Membership fees	47,818	47,007
	<u>97,152</u>	<u>82,079</u>

During the year the Charity received £10,000 from the London Borough of Tower Hamlets for Coronavirus support. There were no outstanding commitments at the year end in respect of these funds.

3 Charitable activities

	2021	2020
	£	£
Course and workshop fees	-	771
Branch income	3,601	4,211
	<u>3,601</u>	<u>4,982</u>

4 Other trading activities

	2021	2020
	£	£
Trading activity income: sale of FNF branded items	<u>657</u>	<u>188</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>134</u>	<u>464</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Refund of historic bank charges	15,145	-
	<u>15,145</u>	<u>-</u>

7 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Transaction charges in receiving donations, grants and legacies	1,726	1,684
	<u>1,726</u>	<u>1,684</u>

Both current and prior year expenditure was from unrestricted funds. No allocation of general support costs is made to fundraising activities due to the low level of staff time incurred in this area.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Media Awareness and Policy 2021 £	Public support & assistance 2021 £	Total 2021 £	Media Awareness and Policy 2020 £	Public support & assistance 2020 £	Total 2020 £
Staff costs	28,227	30,532	58,759	25,864	17,446	43,310
Communications	594	1,015	1,609	1,098	1,487	2,585
Staff/volunteer training	-	1,187	1,187	-	1,316	1,316
Helpline costs	-	-	-	-	219	219
Branch & affiliate meeting expenditure	-	1,885	1,885	-	4,937	4,937
Policy research costs	250	-	250	1,250	-	1,250
	<u>29,071</u>	<u>34,619</u>	<u>63,690</u>	<u>28,212</u>	<u>25,405</u>	<u>53,617</u>
Share of support costs (see note 10)	13,528	16,910	30,438	17,174	17,174	34,348
Share of governance costs (see note 10)	1,567	1,958	3,525	3,658	3,658	7,316
	<u>44,166</u>	<u>53,487</u>	<u>97,653</u>	<u>49,044</u>	<u>46,237</u>	<u>95,281</u>
Analysis by fund						
Unrestricted funds	44,166	51,602	95,768	48,252	41,300	89,552
Restricted funds	-	1,885	1,885	792	4,937	5,729
	<u>44,166</u>	<u>53,487</u>	<u>97,653</u>	<u>49,044</u>	<u>46,237</u>	<u>95,281</u>

9 Description of charitable activities

Media Awareness and Policy

Campaigning and influencing policy.

Public support & assistance

Public support & assistance via publications, website, helpline and meetings including branch activities.

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Staff costs	6,528	-	6,528	2,757
Depreciation	-	-	-	578
Bank charges	95	-	95	174
Computer expenses	3,602	-	3,602	5,411
Insurance	3,146	-	3,146	3,126
Office rent, rates and utilities	13,223	-	13,223	14,908
Printing, postage and stationery	(179)	-	(179)	839
Temporary staff costs	1,386	-	1,386	3,225
Travel and subsistence	9	-	9	752
Sundry expenses	727	-	727	1,984
Telephone & fax	1,901	-	1,901	594
Accounting	-	2,400	2,400	2,400
AGM & meeting expenses	-	-	-	2,550
Legal fees	-	1,125	1,125	1,820
Trustee travel	-	-	-	546
	<u>30,438</u>	<u>3,525</u>	<u>33,963</u>	<u>41,664</u>
Analysed between				
Charitable activities	<u>30,438</u>	<u>3,525</u>	<u>33,963</u>	<u>41,664</u>

The charity pays for trustees insurance as part of the general office and commercial insurance. No estimate of the separate cost has been included in these accounts.

Governance costs includes payments to the independent examiners of £2,400 (2020- £2,400) for accounts preparation and examination fees. All amounts include VAT.

11 Trustees

No trustees were reimbursed travel, subsistence and accommodation expenses during the year (2020- 1- £446).

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total full or part time employees	2	1

Employment costs

	2021 £	2020 £
Wages and salaries	60,182	42,299
Social security costs	2,104	1,519
Pension costs	3,001	2,249
	<u>65,287</u>	<u>46,067</u>

There were no employees whose annual remuneration was £60,000 or more. Social security cost is stated after the deduction of the Employment Allowance.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	15,483
At 31 March 2021	<u>15,483</u>
Depreciation and impairment	
At 1 April 2020	15,483
At 31 March 2021	<u>15,483</u>
Carrying amount	
At 31 March 2021	-
At 31 March 2020	<u>-</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2020 & 31 March 2021	24
Carrying amount	
At 31 March 2021	24
At 31 March 2020	24

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries		24	24

Both the subsidiaries are dormant and have never traded. Accordingly, no consolidated accounts are prepared.

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Gift Aid due	11,222	8,293
Other debtors	6,839	6,245
Prepayments and accrued income	2,801	2,767
	<u>20,862</u>	<u>17,305</u>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,408	1,289
Trade creditors	3,095	3,125
Other creditors	9,760	-
Accruals and deferred income	11,477	11,008
	<u>26,740</u>	<u>15,422</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,001 (2020 - £2,249). £7,415 is accrued in respect of historic contractual contributions payable on behalf of employees (2020 - £6,940).

18 Operating lease commitments

The office premises are occupied under an occupation agreement with a current passing rent of £1,234 per month. The licence is short-term and is subject to six months' notice. Accordingly, the non-cancellable commitment at the balance sheet date equalled £7,404 (2020- £7,050).

19 Related party transactions

There were no disclosable related party transactions during the year (2020- none) further than those described in note 11, and no trustees received remuneration from the charity.

During the 2019 year FNF Both Parents Matter Ltd and Both Parents Matter Ltd were formed with a share capital of £12 each. The shares were held on behalf of the charity by a trustee, J Karlin, until they could be re-registered in the name of the charity. At the year-end J Karlin was owed £24 for the total share capital of the companies. This liability was settled on the 7th May 2021.

Key management personnel - One member of staff provided key management services to the charity during the year with a total cost, including Employers National Insurance and pension contributions of £41,769 (2020- £37,002).

20 Analysis of net assets between funds

	General Fund 2021 £	Restricted funds 2021 £	Total 2021 £	General Fund 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Investments	24	-	24	24	-	24
Current assets/ (liabilities)	216,921	38,475	255,396	201,327	36,759	238,086
	<u>216,945</u>	<u>38,475</u>	<u>255,420</u>	<u>201,351</u>	<u>36,759</u>	<u>238,110</u>

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Restricted funds

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

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £	
Sir James Rickett	2,500	-	-	2,500	-	-	2,500	
ST - I Mackay	2,479	-	-	2,479	-	-	2,479	
Branch Funds	15,713	2,515	(1,930)	16,298	3,601	(1,885)	18,014	
IT Services	792	-	(792)	-	-	-	-	
Central London Branch Funds	16,793	1,696	(3,007)	15,482	-	-	15,482	
	<u>38,277</u>	<u>4,211</u>	<u>(5,729)</u>	<u>36,759</u>	<u>3,601</u>	<u>(1,885)</u>	<u>38,475</u>	

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Restricted funds

(Continued)

The restricted funds represent income funds expendable at the discretion of the trustees in furtherance of the charity's pursuits in accordance with the conditions imposed. The purpose of each fund is set out below:

Name of Restricted Fund

Purpose of Fund

Sir James Rickett

To fund volunteer training in the North East.

ST- I Mackay

To support the McKenzie Friend Assistance Scheme.

Branch Funds

Funds held and collected by branches for the delivery of branch services.

IT Services

To fund investment in IT.

Central London Branch Funds

Funds held and collected by the Central London branch for the delivery of branch services and national communication Charity services

FAMILIES NEED FATHERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2021***

22 Limited by Guarantee

The charitable company's legal structure is that of a company limited by guarantee. In the event of the company winding up each member is liable to contribute to any deficit to a maximum of £10 per member.