

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

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

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# FAMILIES NEED FATHERS LIMITED

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# **FAMILIES NEED FATHERS LIMITED**

## **Introduction from the Chair**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **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**

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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**

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### **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**

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### **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**

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#### **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***

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#### **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***

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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.

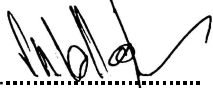
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets 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***

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



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**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

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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

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

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

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

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<br>£       | £              | 2020<br>£       | £              |
|---|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Investments   | 14    |                 | 24             |                 | 24             |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 15    | 20,862          |                | 17,305          |                |
| Cash at bank and in hand                              |       | 261,274         |                | 236,203         |                |
|   |       | <u>282,136</u>  |                | <u>253,508</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | <u>(26,740)</u> |                | <u>(15,422)</u> |                |
| Net current assets                                    |       |                 | 255,396        |                 | 238,086        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>255,420</u> |                 | <u>238,110</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| 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**

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### **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**

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### **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 |
|-----------------------|--------------|

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

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### 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<br>funds | Unrestricted<br>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<br>funds | Unrestricted<br>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

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### 6 Other income

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

### 7 Raising funds

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

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<br>Awareness<br>and Policy<br>2021<br>£ | Public<br>support &<br>assistance<br>2021<br>£ | Total<br>2021<br>£ | Media<br>Awareness<br>and Policy<br>2020<br>£ | Public<br>support &<br>assistance<br>2020<br>£ | Total<br>2020<br>£ |
|--|---|--|--------------------|---|--|--------------------|
| 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<br>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<br>(see note 10)    | 13,528  | 16,910   | 30,438             | 17,174  | 17,174   | 34,348             |
| Share of governance costs<br>(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>      |
| <b>Analysis by fund</b>                    |   |  |                    |   |  |                    |
| 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<br>Number | 2020<br>Number |
|-----------------------------------|----------------|----------------|
| Total full or part time employees | 2              | 1              |

#### Employment costs

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

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<br>£ |
|------------------------------------|----------------------------|
| <b>Cost</b>                        |                            |
| At 1 April 2020                    | 15,483                     |
| At 31 March 2021                   | 15,483                     |
| <b>Depreciation and impairment</b> |                            |
| At 1 April 2020                    | 15,483                     |
| At 31 March 2021                   | 15,483                     |
| <b>Carrying amount</b>             |                            |
| At 31 March 2021                   | -                          |
| At 31 March 2020                   | -                          |

# FAMILIES NEED FATHERS LIMITED

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

### 14 Fixed asset investments

|                                 |              |                   | Other<br>investments |
|---------------------------------|--------------|-------------------|----------------------|
| <b>Cost or valuation</b>        |              |                   |                      |
| At 1 April 2020 & 31 March 2021 |              |                   | 24                   |
| <b>Carrying amount</b>          |              |                   |                      |
| At 31 March 2021                |              |                   | 24                   |
| At 31 March 2020                |              |                   | 24                   |
|                                 |              |                   |                      |
| Other investments comprise:     | <b>Notes</b> | <b>2021<br/>£</b> | <b>2020<br/>£</b>    |
| Investments in subsidiaries     |              | 24                | 24                   |

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

### 15 Debtors

|   | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---|-------------------|-------------------|
| <b>Amounts falling due within one year:</b> |                   |                   |
| 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

|                                    | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| 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<br>Fund<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | General<br>Fund<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|--|------------------------------|----------------------------------|--------------------|------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: |                              |                                  |                    |                              |                                  |                    |
| Investments  | 24                           | -                                | 24                 | 24                           | -                                | 24                 |
| Current assets/<br>(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                |                            |                            |
|-----------------------------|---------------------------------|----------------------------|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|----------------------------|----------------------------|
|                             | Balance at<br>1 April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>1 April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at<br>31 March 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |
| 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>                    | <u>3,601</u>               | <u>(1,885)</u>             |

# FAMILIES NEED FATHERS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

| 21   | Restricted funds | (Continued)   |
|--|------------------|---|
| <p>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:</p> |                  |   |
|  |                  |   |
| 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***

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### **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.