

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

## BOTH PARENTS MATTER

### Balance sheet

As at 31 March 2025

|   | <i>Notes</i> | <i>2025</i>    | <i>2024</i>    |
|---|--------------|----------------|----------------|
|   |              | <i>£</i>       | <i>£</i>       |
| <b>Fixed assets</b>                             |              |                |                |
| Tangible assets:                                | 3            | 5,875          | 6,000          |
| Investments:                                    | 4            | 24             | 24             |
| <b>Total fixed assets:</b>                      |              | <u>5,899</u>   | <u>6,024</u>   |
| <b>Current assets</b>                           |              |                |                |
| Debtors:  | 5            | 9,210          | 60,165         |
| Cash at bank and in hand:                       |              | 122,467        | 144,379        |
| <b>Total current assets:</b>                    |              | <u>131,677</u> | <u>204,544</u> |
| Creditors: amounts falling due within one year: | 6            | ( 3,699 )      | ( 7,803 )      |
| <b>Net current assets (liabilities):</b>        |              | <u>127,978</u> | <u>196,741</u> |
| <b>Total assets less current liabilities:</b>   |              | <u>133,877</u> | <u>202,765</u> |
| <b>Total net assets (liabilities):</b>          |              | <u>133,877</u> | <u>202,765</u> |
| <b>Members' funds</b>                           |              |                |                |
| Profit and loss account:                        |              | 133,877        | 202,765        |
| <b>Total members' funds:</b>                    |              | <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 |
| <b>Depreciation</b>   |                  |                   |                     |                  |                |        |
| 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  |
| <b>Net book value</b> |                  |                   |                     |                  |                |        |
| 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>   |
|---------------|--------------|---------------|
|               | £            | £             |
| 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>  |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Trade creditors              | 1,421        |              |
| Taxation and social security |              | 909          |
| Accruals and deferred income | 1,800        | 2,400        |
| Other creditors              | 478          | 4,494        |
| Total                        | <u>3,699</u> | <u>7,803</u> |

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