

Charity registration number 1019861 (England and Wales)

FAMILY MATTERS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

FAMILY MATTERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Giggins Mr Clarke (Appointed 6 September 2024) Mr Giggins
Charity number	1019861
Auditor	Perrys Audit Limited 4th Floor 399-401 Strand London United Kingdom WC2R 0LT
Solicitors	Hatten Wyatt 51-54 Windmill Street Gravesend Kent DA12 1BD

FAMILY MATTERS

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FAMILY MATTERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Welcome to the Annual Report of the charity Family Matters. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" Issued in 2005 in preparing the annual report and financial statement of the charity.

Family Matters operates an equal opportunity policy where everyone no matter what race, creed, gender, culture, sexuality, learning ability, physical impairment, mental health issues, age or unrelated criminal convictions has the opportunity to access our service. This service is provided under the supervision of the Chief Executive Officer, subject to assessment, in partnership with Social Services, Health & Education authorities, in accordance with the Children's Act 1989, Child Protection Procedures and Memorandum of Good Practice.

The charity's services are set up to relieve the distress caused by sexual violence & rape. Service users are encouraged to take an interest in Family Matters and where appropriate assist with its activities.

For various reasons, funding being one, and due to the high demand of requests for the service it is not always possible to see all applicants immediately, therefore Family Matters operates a waiting list.

Family Matters 2024/2025 report shows our accomplishments over the financial period and the difference that made to our service users. The charity achieved its goals and mission statement through the projects it ran during the financial year, in terms of client numbers, demography and geographical spread.

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 constitution, the Charities Act 2011 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).

FAMILY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Objectives and activities

Purpose (taken from the charity's constitution)

2.1 Family Matters is established to relieve the mental and physical distress of persons who have been survivors of sexual abuse and other related abuse and their families and partners and to promote the education of the public in the subject of sexual abuse and its effect on victims, whether medical, social or psychological.

2.2 Family Matters is established:

(a) to provide the services of a telephone helpline, support/therapy and counselling to teenage and adult survivors of sexual abuse, the non-abusing members of the family where sexual abuse has occurred and to the partners of survivors of sexual abuse who are non-abusing. The service is available to both male and female clients from four years of age to no upper age limit. (See Appendix I — Standard policy and Procedures)

(b) to provide support over the telephone in confidence to both male and female survivors of sexual abuse

(c) to provide support over the telephone in confidence to the non-abusing members of the family, and partners of sexual abuse survivors.

(d) to provide support/therapy in groups (both for the non-abusing members of the family, survivors of sexual abuse and partners of survivors)

(e) to provide counselling in confidence

(f) to take referrals from other voluntary organisations and statutory agencies and individuals

Charitable purpose

Family Matters trustees were charged alongside FM's senior managers in evaluating new services or developments in the provision of existing services against the charity's constitution to ensure that all activities were in line with our purposes and aims.

The projects fulfilled the charitable purposes of Family Matters in that each one was designed and delivered through the charity's published outcomes.

For the purpose of 2.1 'to relieve the mental and physical distress of persons who have been survivors of sexual abuse and other related abuse and their families and partners and to promote the education of the public on its impact'.

To help us reach the overarching strategy for growth and development and to increase Family Matters' policy of on-going 'education of the public' the charity carried out a promotion and awareness campaign to highlight the issues faced by survivors of sexual violence and rape. This was actioned using many mediums; radio interviews, press releases, promotion of Family Matters', presentations by the charity staff to domestic violence forums, the police, the CPS, politicians, radio and television interviews. Members of the charity spoke extensively to other professionals and members of the public and continued its distribution of publicity material and education via the media.

FAMILY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Benefit to the Public

In order to receive charitable status FM was set up with the purpose to deliver exclusively charitable support for the public benefit. This included carrying out our designated purposes and reporting for the public.

The 'benefit' aspect

The purpose of Family Matters' charitable work is beneficial to the public; this is proved by the on-going evaluation service by the charity's clients.

The 'public' aspect

Family Matters benefits the public in general by the services provided free of charge to anyone, young or old, female or male, not excluding people with a diagnosed mental health issue who have suffered childhood sexual abuse, sexual violence and rape. By the general promotion of awareness as listed under Charitable Purposes – see page 2.

Family Matters Board of Trustees and Charity Managers ensured that the charity understood how it benefited the clients and carried out projects to enable this purpose. Family Matters identified risks of harm and ensured these risks were minimised by safer policies and guidance to the clients and the public.

With that in mind, the Board of Trustees and Charity Managers ensured that the charity's activities during this period were united with the Charity Commission's Guidelines and Principles of Public Benefit. Family Matters services for this financial year supported five of the Charity Commission's specific description of charitable purposes e.g.

- The advancement of education
- The advancement of health and saving lives
- The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- The advancement of environmental protection or improvement
- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantages

Achievements and performance

During the course of this financial year Client outcomes were as below:

- Enhanced Chances of Employment - 91%
- Improved Ability To Engage In School Or Training - 93%
- Reduced Reliance On Drugs Or Alcohol - 72%
- Self Harm Reduced - 70%
- Reduced Need To See GP - 78%

These outcomes demonstrate the positive impact of our services and the ongoing need for specialist support for survivors of sexual violence.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Financial review

In 2024/25, our financial focus remained on strengthening and sustaining our existing partnerships to ensure long-term stability and continued support for survivors. Through effective contract management and strategic funding applications, we maintained key revenue streams while seeking opportunities for long-term sustainability.

Our core funding from the Ministry of Justice (MOJ) remained essential in supporting administrative and management roles, ensuring the smooth operation of our services. Additionally, the MOJ introduced new funding for Rape and Sexual Abuse Support, enabling us to expand specialist provision.

Key contract funding continued, including:

- Kent PCC – Funding the Independent Sexual Violence Advisor (ISVA) service, including the specialist Gangs ISVA role.
- NHS – Continued support for the Sexual Assault Referral Centre (SARC) project, providing immediate therapeutic intervention for clients accessing Kent's SARC.
- Bexley CCG – Funding therapeutic services for survivors based in Bexley.
- G4S – Supporting West Mercia clients by funding therapy access through the SARC network.

Alongside these contracts, we continued to receive positive financial contributions from a range of donors and fundraising initiatives, helping to supplement core services and enhance support for survivors.

We continued our NHS-funded triage pathway via Kent SARC and specialist support in Southeast London funded by Bexley NHS CCG. Our relaunch of the helpline in the previous year remained vital, especially for those on waiting lists or in need of immediate emotional support. The ISVA team supported clients through an increasingly challenging criminal justice landscape, marked by delays and complexity. We continued to advocate for system-wide improvements and robust safeguarding approaches.

Financial Outlook & Future Strategy

Looking forward with new leadership in place, we aim to strengthen the charity's future through renewed focus on fundraising, marketing, and strategic growth. As we look ahead, we remain focused on building sustainable services to meet growing need. Our strategy will prioritise service accessibility, staff wellbeing, cross-sector partnerships, and investment in our infrastructure. We are grateful to our funders, supporters, staff, and volunteers for their continued belief in our mission. With their support, Family Matters will remain a vital and trusted service for survivors across Kent and beyond.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs Giggins

Mr Clarke

Mr Giggins

Mrs Kennedy-Cullen

Appointed 6 September 2024

Resigned 30 September 2024

FAMILY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Appointment and training of new trustees

The trustee are appointed and trained in accordance with the charities governing document.

CEO's Report

Family Matters is a not-for-profit charity that provides specialist support and therapy to survivors of rape and sexual abuse. We offer free, accessible services to children and adults, supporting over 3,000 individuals each year. Sexual abuse and rape can have profound and lasting effects, impacting both physical and mental health. Our counselling service provides skilled therapeutic support to help survivors navigate these challenges, working with qualified professionals trained across a wide range of disciplines. Through our dedicated approach, we help survivors address their fears and establish a clear pathway towards recovery and empowerment. In addition to therapy, we provide Independent Sexual Violence Advisors (ISVAs) for both children and adults. Our ISVAs offer practical and emotional support, whether or not a survivor has reported to the police. They ensure that victims receive appropriate care, guidance, and assistance in navigating the criminal justice process, from reporting through to court proceedings.

Our Work in 2024/2025

The demand for support services for survivors of sexual violence continues to rise, and Family Matters remains steadfast in its commitment to providing high-quality, trauma-informed care. Throughout 2024/2025, we maintained and strengthened our core services, ensuring continuity of care for those in need.

Despite challenges across the sector, including increasing demand and pressures on funding, we successfully sustained our contracts and funding streams. Our primary funders, including the Police and Crime Commissioner (PCC), the National Lottery Community Fund (NLCF), and the NHS, remained key partners in supporting our work. Their continued backing enabled us to provide essential services across Kent, Southeast London, and West Mercia.

In April 2024, Mary Trevillion retired after over 20 years of dedicated service. Her leadership and commitment were instrumental in shaping Family Matters into the organisation it is today. The trustees and staff extend their deepest thanks to Mary for her tireless efforts and vision. In April 2024, Mary Trevillion resigned as CEO, and Kurt Trevillion was appointed as the new Chief Executive Officer. In his first year in post, Kurt led the organisation through a period of consolidation and strategic renewal. He secured contract extensions from the Police and Crime Commissioner (PCC), NHS, Bexley CCG, and the Ministry of Justice (MOJ), helping to safeguard and sustain Family Matters' essential services.

We continued to deliver support through our therapy, ISVA, and helpline services, meeting the needs of a growing number of survivors seeking support. Despite wider sector challenges, our team remained committed to high-quality, trauma-informed care and continuity of service.

FAMILY MATTERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

We continued our NHS-funded triage programme through Kent SARC, ensuring rapid access to forensic examination, health checks, and seamless referrals to our ISVA and therapeutic services. This streamlined pathway remains vital in providing immediate and ongoing support for survivors.

Additionally, we maintained our crisis support service at The Glade in Bransford and remotely in Telford, funded by G4S. Our partnership with Bexley NHS CCG continued, allowing us to provide specialist services for survivors in this area of London.

Our ISVA team remained a cornerstone of our work, offering guidance and advocacy from the point of reporting to police through to court proceedings. The criminal justice system continues to face delays, adding to survivors' distress, and we persist in highlighting the urgent need for improvements in court processes to better support survivor.

As part of our commitment to ensuring survivors receive consistent and accessible support, we relaunched our helpline to provide additional assistance to survivors on our waiting list. This initiative ensures that those awaiting therapy or ISVA support have access to professional guidance, reassurance, and coping strategies, helping to bridge the gap while they wait for full service engagement. The helpline offers survivors a crucial point of contact, reinforcing our commitment to their well-being at every stage of their recovery journey.

Looking Forward

As the demand for our services continues to rise, we remain committed to ensuring survivors receive the best possible support. The sector as a whole faces increasing pressure, but with the continued backing of our funders and partners, we are determined to maintain and strengthen our services.

We will continue to advocate for greater recognition of the importance of trauma-informed support, ensuring survivors have access to professional, compassionate care. By working alongside our partners in healthcare, law enforcement, and social services, we aim to further enhance the pathways available to those in need.

Our work is made possible by the dedication of our staff, volunteers, and supporters. Their commitment ensures that Family Matters remains a vital lifeline for survivors, empowering them to move forward with confidence and resilience.

In accordance with the charity's articles, a resolution proposing that Perrys Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

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


.....
Mrs B Giggins (Chair)

Dated: 27.02.2026
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FAMILY MATTERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2025

The trustees 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).

The law applicable to charities in England and Wales 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 of the charity 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 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 sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

FAMILY MATTERS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY MATTERS

Opinion

We have audited the financial statements of Family Matters (the 'charity') for the year ended 30 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FAMILY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FAMILY MATTERS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

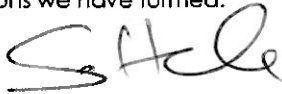
FAMILY MATTERS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FAMILY MATTERS

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Hale (Senior Statutory Auditor)

For and on behalf of Perrys Audit Limited, Statutory Auditor

Chartered Accountants

4th Floor

399-401 Strand

London

WC2R 0LT

United Kingdom

Date: 27/2/26

Perrys Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FAMILY MATTERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	2	-	1,362,720	1,362,720	-	1,109,956	1,109,956
Charitable activities	3	9,042	-	9,042	49,019	-	49,019
Investments	4	1,289	-	1,289	1,170	-	1,170
Other income		50,000	13,924	63,924	-	17,505	17,505
Total income		<u>60,331</u>	<u>1,376,644</u>	<u>1,436,975</u>	<u>50,189</u>	<u>1,127,461</u>	<u>1,177,650</u>
Expenditure on:							
Charitable activities	5	30,513	1,016,151	1,046,664	7,594	983,231	990,825
Other material expenditure		1,490	1,320	2,810	-	4,643	4,643
Total expenditure		<u>32,003</u>	<u>1,017,471</u>	<u>1,049,474</u>	<u>7,594</u>	<u>987,874</u>	<u>995,468</u>
Net income and movement in funds		<u>28,328</u>	<u>359,173</u>	<u>387,501</u>	<u>42,595</u>	<u>139,587</u>	<u>182,182</u>
Reconciliation of funds:							
Fund balances at 1 May 2024		227,871	458,006	685,877	185,276	318,419	503,695
Fund balances at 30 April 2025		<u>256,199</u>	<u>817,179</u>	<u>1,073,378</u>	<u>227,871</u>	<u>458,006</u>	<u>685,877</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FAMILY MATTERS

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		800		740
Current assets					
Debtors	11	50,913		193,916	
Cash at bank and in hand		1,095,462		513,285	
		<u>1,146,375</u>		<u>707,201</u>	
Creditors: amounts falling due within one year	12	<u>(73,797)</u>		<u>(22,064)</u>	
Net current assets			<u>1,072,578</u>		<u>685,137</u>
Total assets less current liabilities			<u>1,073,378</u>		<u>685,877</u>
Income funds					
Restricted funds	13		817,179		458,006
Unrestricted funds			256,199		227,871
			<u>1,073,378</u>		<u>685,877</u>

The financial statements were approved by the Trustees on 27.02.2026



Mr K Trevillion (CEO)
CEO

FAMILY MATTERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	17		581,289		141,452
Investing activities					
Purchase of tangible fixed assets		(401)		-	
Investment income received		1,289		1,170	
Net cash generated from investing activities					
			888		1,170
Net cash used in financing activities					
			-		-
Net increase in cash and cash equivalents					
			582,177		142,622
Cash and cash equivalents at beginning of year			513,285		370,663
Cash and cash equivalents at end of year					
			1,095,462		513,285

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Family Matters is a Not for profit charity registered in England and Wales. The registered office is 13 Wrotham Road, Gravesend, Kent, DA11 0PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £1.

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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 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	33% reducing balance
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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.

1.6 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).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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 method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 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.

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	1,362,720	1,109,956

3 Income from charitable activities

	Donations receivable 2025 £	Donations receivable 2024 £
Donations receivable	9,042	49,019
Analysis by fund		
Unrestricted funds	9,042	49,019

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,289	1,170

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation and impairment	342	365
Staff and volunteer costs	866,372	862,804
Staff welfare	1,158	1,173
Computer costs	46,231	35,378
Legal and professional	24,105	9,091
Office costs	22,910	18,012
Training	16,910	15,322
Room hire	42,055	34,916
Subscriptions and sundries	7,447	3,656
Establishment costs	13,055	10,015
Other charitable expenditure	6,079	93
	<u>1,046,664</u>	<u>990,825</u>
Analysis by fund		
Unrestricted funds	30,513	7,594
Restricted funds	1,016,151	983,231
	<u>1,046,664</u>	<u>990,825</u>

6 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025	2024
	£	£
For audit services		
Audit of the financial statements of the charity	6,000	5,000

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No Trustees expenses were reimbursed during the year (2024: nil)

8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
28	27

Included within staff and volunteer costs are social security costs of £60,392 (2024 - £58,678).

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

Key management personnel are those persons having authority for planning, directing and controlling the activities of Family Matters. These comprise of the Chief Executive Officer, Finance Officer and Chair. The total remuneration of the Family Matters key management personnel was £90,593 (2024: £71,565) for the year of which £1,321 (2024: £1,038) was employer's pension contributions.

9 Taxation

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

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 May 2024	59,367
Additions	401
At 30 April 2025	<u>59,768</u>
Depreciation and impairment	
At 1 May 2024	58,626
Depreciation charged in the year	342
At 30 April 2025	<u>58,968</u>
Carrying amount	
At 30 April 2025	<u>800</u>
At 30 April 2024	<u>740</u>

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	47,413	190,343
Prepayments and accrued income	3,500	3,573
	<u>50,913</u>	<u>193,916</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,598	13,486
Accruals and deferred income	68,199	8,578
	<u>73,797</u>	<u>22,064</u>

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
	458,006	1,376,644	(1,017,471)	817,179
	<u>458,006</u>	<u>1,376,644</u>	<u>(1,017,471)</u>	<u>817,179</u>
Previous year:				
	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
	318,419	1,127,461	(987,874)	458,006
	<u>318,419</u>	<u>1,127,461</u>	<u>(987,874)</u>	<u>458,006</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	227,871	60,331	(32,003)	256,199
	<u>227,871</u>	<u>60,331</u>	<u>(32,003)</u>	<u>256,199</u>
Previous year:				
	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	185,276	50,189	(7,594)	227,871
	<u>185,276</u>	<u>50,189</u>	<u>(7,594)</u>	<u>227,871</u>

FAMILY MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 April 2025 are represented by:						
Tangible assets	381	419	800	568	172	740
Current assets/ (liabilities)	255,817	816,761	1,072,578	227,303	457,834	685,137
	<u>256,198</u>	<u>817,180</u>	<u>1,073,378</u>	<u>227,871</u>	<u>458,006</u>	<u>685,877</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Cash generated from operations

	2025 £	2024 £
Surplus for the year	387,501	182,182
Adjustments for:		
Investment income recognised in statement of financial activities	(1,289)	(1,170)
Depreciation and impairment of tangible fixed assets	341	365
Movements in working capital:		
Decrease/(increase) in debtors	143,003	(40,490)
Increase in creditors	51,733	565
Cash generated from operations	<u>581,289</u>	<u>141,452</u>