

## **Family Routes**

(A company limited by guarantee, not having a share capital)

### **Annual Report and Audited Financial Statements**

**for the financial year ended 31 March 2025**

**Malone Accounting Ltd  
Chartered Accountants  
12 Causeway Road  
NEWCASTLE  
Down  
BT33 0DL  
Northern Ireland**

**Company Number: NI024153  
Charity Number: 101826**

# Family Routes

(A company limited by guarantee, not having a share capital)

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Trustees' Annual Report (incorporating the director's report)	4 - 8
Independent Auditor's Report	9 - 12
Statement of Financial Activities	13
Statement of Financial Position	14
Statement of Cash Flows	15
Notes to the Financial Statements	16-25

## Family Routes

(A company limited by guarantee, not having a share capital)

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Joseph Copeland Marian Hall Gail Clarke Rachel Johnston Gillian Williamson
<b>Charity Number in Northern Ireland</b>	101826
<b>Registered Office and Principal Address</b>	Unit 2 18 Heron Road Belfast County Antrim BT3 9LE Northern Ireland
<b>Auditors</b>	Malone Accounting Ltd Chartered Accountants 12 Causeway Road Newcastle Down BT33 0DL
<b>Principal Bankers</b>	AIB University Road Belfast County Antrim BT7 1ND
<b>Solicitors</b>	Edwards & Co 28 Hill Street Belfast County Antrim BT1 2LA

## Family Routes

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Family Routes Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## Mission, Objectives and Strategy

### Vision

Our vision is the achievement of a Family Life, whatever that may be, for everyone.

### Mission

Our mission is to enable people in their fertility or adoption journeys.

### Principal Activities

The principal activity of the charity is providing social work and counselling services to persons affected by adoption and infertility.

## Objectives & Activities

Family Routes offers five distinct services to achieve its mission:

1. Adoption Routes – The recruitment and assessment of adopters and the placement of children in adoptive families.
2. Origins- Family Routes holds an archive of over six hundred adoption files from the 1950s onwards and also the records for Kennedy House and Hopedene Hostel, both Mother and Baby Homes (1940-1985). We provide an Origins Service to both birth parents and adoptees who are seeking information, counselling and possible reconnection.
3. TESSA - Therapeutic and Educational support for adopted children and their adoptive parents.
4. Fertility Counselling Service NI (FCS) – Leading provider of specialist fertility counselling in Northern Ireland in partnership with the Regional Fertility Centre and Fertility Partnership.
5. Next Step – Support and counselling service for birth families

The objects for which the Charity is established shall be to provide support and professional services to children, young people and adults affected by adoption, fertility and other related family support issues through, but not limited to, the following means:

Working in partnership with organisations who share a similar vision and purpose in order to deliver better outcomes for children, young people and adults;

Providing training to professional organisations and other interested groups;

Contributing to societal understanding and the reduction of stigma relating to a range of sensitive issues which affect children, young people and adults.

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# TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

for the financial year ended 31 March 2025

Family Routes also acts to promote improvements in policy and strategy in the fields of adoption practice and fertility counselling in Northern Ireland.

## Achievements and Performance

### Adoption Routes

15 enquiries from prospective adoptions were received and 4 were approved for placement. The restructuring and redevelopment of the Adoption Service was significantly supported by funding from National Lottery Dormant Accounts funding.

### Origins Service

16 adoption enquiries were processed.

### Next Step

47 birth parents received a service from Next Step where there was a Best Interest decision to place their child/ren for adoption.

### Fertility Counselling Service NI

498 referrals of fertility patients undergoing treatment at the Regional Fertility Centre or the Fertility Partnership. This was a reduction of 55 on the previous year's referral rate.

### TESSA

Tessa support 89 beneficiaries with 1 to 1 services, 119 beneficiaries with adult group programmes and workshops and 72 beneficiaries with Acorns/Teen group programmes.

### Environment

As with other voluntary organisations, the Board of Trustees, management and staff have experienced increasing challenges and insecurity in the funding environment. For the first time in over 30 years, Family Routes received no Departmental Core grant. The 2 year National Lottery funding for TESSA came to a conclusion with no alternative funding anticipated.

## Financial Review

We stated last year, in our report, that our simple financial goal for 2024/25 was to operate at a surplus and make progress towards reserves for the sake of resilience in the organization. Progress towards this goal was to be achieved through a right-sizing of our budget and adding additional income streams, or increasing revenue from sources over which we could practically influence, to make progress towards surplus and reserves.

In this financial year we have achieved the goal of reducing our expenses and gaining better control over our budgets. The board is satisfied with the improved financial performance this year. This puts us in a stronger position to take the next steps in our financial strategy of increasing income, from non-statutory sources, so we can build reserves and continue to pay down debt.

The target, or benefit, remains to build resilience in the organization that protects it, and all its stakeholders, from external forces that can so easily distract and disrupt the good work being done in the third sector.

## Going concern

The financial statements have been prepared on the going concern basis, which assumes that Family Routes will continue in operation for the 12 months from the date of signing. Family Routes had a surplus of £83,390 in the year to 31 March 2025, and at that date, the Charitable company's assets exceeded its liabilities by £234,903. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

The trustees have considered the charity's predicted cashflow and are confident that there are sufficient resources to enable Family Routes to continue in operation for the next 12 months and, as a result deem it appropriate to continue to adopt the going concern basis in the preparation of the financial statements for the following 12 months.

It is the Trustees' view that financial statements are prepared on the going concern basis.

## Family Routes

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

for the financial year ended 31 March 2025

### Reserves policy

Historically, the charity has not had a robust reserves policy. This is being addressed through our financial strategy with the immediate aim being to achieve a surplus and then to maintain reserves for the benefit of the charity.

### Risk Management

As with any organization we have various risks that can derail us from achieving the aims and objectives for which we have been created. We have sought to reduce some of those risks this year, while building a risk management framework, and have a plan in place for the next financial year to continue making progress towards risk management and mitigation.

### Investment policy

The charity does not have any significant investments.

The building the charity owns was purchased in 2008 and is used as the main office for the charity, it is not considered by the trustees to be an investment property.

### Plans for future periods

2023 marked the commencement of a new three-year strategic plan for the charity. The aims outlined included the achievement of six Northern Ireland specific adoption placements, additional development of the transgender fertility preservation counselling programme, securing the Next Step contract and sustaining the TESSA and Origins work

### Governance

The Directors of the Charity are Members of the Board's General Purpose and Finance Committee (GPFC).

Membership of the Board is laid out in the Memorandum and Articles of Association.

Board membership is also available through co-option. The method allows for the potential recruitment on to the Board, persons with appropriate skills and knowledge.

The Board recognises the need for a broad skill mix for members of the GPFC in areas such as social work, health, financial control and business.

#### Trustee induction and training

Induction for new members of the board is a responsibility of the Board's Chief Executive in conjunction with committee members. Written and verbal information on the Board, its structures and service provision is provided.

#### Structure, Governance and Management

The staff team within Family Routes is led by the CEO (currently Interim) and comprises a core team of 6 staff including social work, counselling, support and admin roles, and a regional resource of 50+ specialist therapists, counsellors and social workers.

Family Routes is a charity and is governed by a Board of Directors. As set out in the Articles, Directors may be appointed by the current Board of Directors and shall serve for a period of three years, which period can be extended by a further three years by mutual agreement between the Board and the Director. On appointment as Director that person shall become a member of the charity. Directors, including the Chair, may not serve more than six years consecutively. The Directors shall at all times have in place policies to ensure that the selection of candidates is open and transparent and nominations criteria which shall reflect the findings of regular skills and performance audits of the Board.

The Board are fully committed to a future for Family Routes which is sustainable, relevant and responsive.

### Governing Document

The charity is a Company Limited by Guarantee and Incorporated on 19th February 1990 and accepted by The Charity Commission for Northern Ireland as a Registered Charity on 8th May 2015.

### Financial Review

The results for the financial year are set out on page 13-15 and additional notes are provided showing income and expenditure in greater detail.

## Family Routes

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

for the financial year ended 31 March 2025

### Financial Results

At the end of the financial year the charity has assets of £404,525 (2024 - £339,493) and liabilities of £169,622 (2024 - £187,980). The net assets of the charity have increased by £83,390.

### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Joseph Copeland  
Marian Hall  
Gail Clarke  
Rachel Johnston  
Gillian Williamson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, and all Regulations to be construed as one with that Act. 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 Routes

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

for the financial year ended 31 March 2025

### Statement as to Disclosure to our auditors

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- So far as each Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- Each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### The Auditors

The auditors, Malone Accounting Ltd, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 28th November 2025 and signed on its behalf by:

*Joseph Copeland*

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Joseph Copeland  
Trustee

*Marian Hall*

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Marian Hall  
Trustee

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Family Routes

(A company limited by guarantee, not having a share capital)

### Report on the audit of the financial statements

#### Opinion

We have audited the charity's financial statements of Family Routes Ltd ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

#### 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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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.

#### Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Family Routes**

(A company limited by guarantee, not having a share capital)

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Family Routes

(A company limited by guarantee, not having a share capital)

### Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Family Routes

(A company limited by guarantee, not having a share capital)

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

### The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



**Brendan Malone (FCA) (Senior Statutory Auditor)**

for and on behalf of

**Malone Accounting Ltd**

Chartered Accountants

12 Causeway Road

NEWCASTLE

Down

BT33 0DL

Northern Ireland

28th November 2025

## Family Routes

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>							
Donations and legacies	5.1	9,382	1,475	10,857	2,949	1,150	4,099
Charitable activities							
Grants from governments and other co-funders	5.2	451,439	178,891	630,330	170,068	262,837	432,905
Other trading activities	5.3	36,058	2,100	38,158	31,174	25,065	56,239
<b>Total income</b>		<b>496,879</b>	<b>182,466</b>	<b>679,345</b>	<b>204,191</b>	<b>289,052</b>	<b>493,243</b>
<b>Expenditure</b>							
Raising funds	6.1	105,010	14,699	119,709	69,255	17,407	86,662
Charitable activities	6.2	298,014	178,232	476,246	153,231	215,893	369,124
<b>Total Expenditure</b>		<b>403,024</b>	<b>192,931</b>	<b>595,955</b>	<b>222,486</b>	<b>233,300</b>	<b>455,786</b>
<b>Net income/(expenditure)</b>		<b>93,855</b>	<b>(10,465)</b>	<b>83,390</b>	<b>(18,295)</b>	<b>55,752</b>	<b>37,457</b>
Transfers between funds		120,984	(120,984)	-	(334)	334	-
<b>Net movement in funds for the financial year</b>		<b>214,839</b>	<b>(131,449)</b>	<b>83,390</b>	<b>(18,629)</b>	<b>56,086</b>	<b>37,457</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	19	16,378	135,135	151,513	35,007	79,049	114,056
<b>Total funds at the end of the year</b>		<b>231,217</b>	<b>3,686</b>	<b>234,903</b>	<b>16,378</b>	<b>135,135</b>	<b>151,513</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Family Routes

(A company limited by guarantee, not having a share capital)

Company Number: NI024153

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	13	223,773	227,518
<b>Current Assets</b>			
Debtors	14	139,630	49,951
Cash at bank and in hand	15	41,122	62,024
		180,752	111,975
<b>Creditors: Amounts falling due within one year</b>	16	(67,420)	(76,163)
<b>Net Current Assets</b>		113,332	35,812
<b>Total Assets less Current Liabilities</b>		337,105	263,330
<b>Creditors</b>			
Amounts falling due after more than one year	17	(102,202)	(111,817)
<b>Total Net Assets</b>		234,903	151,513
<b>Funds</b>			
Restricted trust funds		3,686	135,135
General fund (unrestricted)		231,217	16,378
<b>Total funds</b>	19	234,903	151,513

Approved by the Board of Trustees and authorised for issue on 28th November 2025 and signed on its behalf by:

*Joseph Copeland*

Joseph Copeland  
Trustee

*Marian Hall*

Marian Hall  
Trustee

**Family Routes**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net movement in funds		83,390	37,457
Adjustments for:			
Depreciation		3,745	5,287
Interest payable and similar expenses		12,124	7,794
Amortisation of capital grants received		-	(3,534)
		<u>99,259</u>	<u>47,004</u>
Movements in working capital:			
Movement in debtors		(89,679)	14,022
Movement in creditors		(8,743)	(18,126)
		<u>837</u>	<u>42,900</u>
Cash generated from operations		837	42,900
Interest paid		(12,124)	(7,794)
		<u>(11,287)</u>	<u>35,106</u>
Net cash (used in)/generated from operating activities		(11,287)	35,106
<b>Cash flows from financing activities</b>			
New long term loan		(9,615)	13,946
		<u>(20,902)</u>	<u>21,160</u>
Net (decrease)/increase in cash and cash equivalents		(20,902)	21,160
Cash and cash equivalents at the beginning of the year		62,024	40,864
		<u>41,122</u>	<u>62,024</u>
Cash and cash equivalents at the end of the year	15	<u>41,122</u>	<u>62,024</u>

## Family Routes

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

## 1. GENERAL INFORMATION

Family Routes Ltd is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Unit 2, 18 Heron Road, Belfast, County Antrim, BT3 9LE, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds are general funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

## Income

### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is possible that the income will be received, and the amount can be quantified with reasonable accuracy.

### Grants

Revenue grants are credited to incoming resources in the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of asset and then released to general funds over the related asset's useful life.

### Donations

Donations received are included in the Statement of Financial Activities upon receipt.

## Family Routes

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

### Unrestricted funds - General

Unrestricted funds are donations and other incoming resources received or generated which are expendable at the discretion of the Charity in furtherance of its objectives.

### Income

Income is the amount derived from ordinary activities, and is measured at the fair value of the consideration received or receivable.

Income is received from the following sources:

- DOH Core Grant Income
- GCRM Grant Income
- HSCB Grant Income
- RFC Grant Income
- Mental Health Income
- Halifax Grant Income
- Tessa Lottery Grant Income
- Donations from churches and individuals
- Conference & training income
- Private counselling income
- Management Recharge Income
- Adoption fees

Turnover is recognised when all of the following conditions are satisfied:

- (a) the economic benefits associated with the transaction will flow to the charity
- (b) the amount of turnover can be measured reliably

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

### Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the charity but are presented separately due to their size or incidence.

### Significant Accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, trustees are required to make judgments, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. There are no critical judgements made by Trustees that have a significant effect on the amounts recognised in the financial statements.

## Family Routes

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Building	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. At each balance sheet date, the charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If such an indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of the impairment loss is recognised as income immediately.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, on a straight line basis over the useful economic life of that asset as concerned.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the Statement of Financial Activities.

### Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debtors considered doubtful of collection. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

### Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly required investments with a short maturity of three months or less from the date of opening of the deposit or similar account.

### Taxation

The Charity is recognised as a charity by HM Revenue and Customs and is entitled to tax exemption on income and profits from investments, and surplus on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

### Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no critical judgements made by Trustees that have a significant effect on the amounts recognised in the financial statements.

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 4. GOING CONCERN

The Trustees have prepared a budget for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the Trustees consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the charity was unable to continue as a going concern.

#### 5. INCOME

##### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income From Donations	9,382	1,475	10,857	4,099

##### 5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Grants from governments and other co-funders:</b>				
HSCB Grant Income	180,781	-	180,781	171,000
Tessa Lottery Grant Income	-	126,203	126,203	90,130
Adoption Fees	123,032	-	123,032	47,420
RFC Grant Income	66,473	-	66,473	71,124
Dormant Accounts Income	-	52,688	52,688	-
Private Counselling Income	3,285	-	3,285	825
DOH Core Grant Income	35,219	-	35,219	14,100
GCRM Grant Income	25,090	-	25,090	26,535
Management Recharge Income	17,559	-	17,559	11,771
	<u>451,439</u>	<u>178,891</u>	<u>630,330</u>	<u>432,905</u>

##### 5.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Incoming resources from generated funds	36,058	2,100	38,158	56,239

#### 6. EXPENDITURE

##### 6.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Raising funds	7,948	-	111,761	119,709	86,662

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Staff Costs	144,142	-	-	144,142	126,286
Therapeutic services	108,607	-	-	108,607	36,600
Adopt NI	55,288	-	-	55,288	42,475
Sessional contractor expenses	54,165	-	-	54,165	44,145
Family Care	41,522	-	-	41,522	54,623
Other direct costs	40,667	-	-	40,667	32,475
Registration & Professional	15,254	-	-	15,254	22,749
Training & Conference expenses	9,297	-	-	9,297	1,638
Governance Costs (Note 6.3)	7,304	-	-	7,304	6,907
Resources & Materials	-	-	-	-	1,226
	<u>476,246</u>	<u>-</u>	<u>-</u>	<u>476,246</u>	<u>369,124</u>
6.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Charitable activities - governance costs	7,304	-	-	7,304	6,907
	<u>7,304</u>	<u>-</u>	<u>-</u>	<u>7,304</u>	<u>6,907</u>
7. ANALYSIS OF SUPPORT COSTS				2025 £	2024 £
Service charges				20,701	7,125
Management recharge				17,560	11,301
General				14,418	420
Interest Paid				12,124	7,794
Insurance				10,409	7,959
IT Software & Consumables				8,361	13,736
Telephone & internet				6,370	6,836
Heat & Light				5,206	2,714
Depreciation				3,745	3,744
Room hire				3,432	9,008
Printing, postage & stationery				2,843	2,901
Legal & Professional fees				2,108	-
Repairs & maintenance				1,067	2,256
Motor				1,044	1,318
Operating lease payments				924	3,380
Bank fees				650	615
Supervision				550	830
Travel				249	-
				<u>111,761</u>	<u>81,937</u>
8. NET INCOME				2025 £	2024 £
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				3,745	5,287
Auditor's remuneration:					
- audit services				2,865	2,792
Amortisation of grants receivable				-	(3,534)
				<u>-</u>	<u>(3,534)</u>

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>9. INVESTMENT AND OTHER INCOME</b>	<b>2025</b>	2024
	£	£
Amortisation of capital grants received	-	3,534
	<u>          </u>	<u>          </u>
<b>10. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2025</b>	2024
	£	£
On bank loans and overdrafts	12,124	7,794
	<u>          </u>	<u>          </u>
<b>11. EMPLOYEES AND REMUNERATION</b>		
The staff costs comprise:	<b>2025</b>	2024
	£	£
Wages and salaries	133,660	118,037
Pension costs	10,482	8,249
	<u>          </u>	<u>          </u>
	<b>144,142</b>	<b>126,286</b>
	<u>          </u>	<u>          </u>

Particulars of employees:

The average number of employees during the year was 6 (2024: 6).

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

Trustees emoluments

The trustees received no emoluments or reimbursement of expenses during the year (2024: £Nil).

<b>12. GRANTS</b>	<b>2025</b>	2024
	£	£
Movement on outstanding accrued grant commitments for the financial year:		
Commitments brought forward	-	3,534
New awards made during the financial year	-	(3,534)
	<u>          </u>	<u>          </u>
Commitments carried forward (payable within one year)	-	-
	<u>          </u>	<u>          </u>

<b>13. TANGIBLE FIXED ASSETS</b>	<b>Building</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 31 March 2025	250,000	66,819	316,819
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 April 2024	22,482	66,819	89,301
Charge for the financial year	3,745	-	3,745
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	26,227	66,819	93,046
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 March 2025	<b>223,773</b>	<b>-</b>	<b>223,773</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	227,518	-	227,518
	<u>          </u>	<u>          </u>	<u>          </u>

**Family Routes**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>14. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>139,630</u>	<u>49,951</u>
<b>15. CASH AND CASH EQUIVALENTS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash and bank balances	<u>41,122</u>	<u>62,024</u>
<b>16. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Bank loan	21,740	21,740
Trade creditors	11,962	30,555
Taxation and social security costs	7,269	23,302
Accruals and deferred income:		
Pension accrual	1,449	566
Other accruals	25,000	-
	<u>67,420</u>	<u>76,163</u>
<b>17. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>£</b>	<b>£</b>
Bank loan	<u>102,202</u>	<u>111,817</u>
Repayable in one year or less, or on demand (Note 16)	21,740	21,740
Repayable between one and two years	21,740	21,740
Repayable between two and five years	58,722	65,220
Repayable in five years or more	21,740	24,857
	<u>123,942</u>	<u>133,557</u>

AIB Bank hold a legal mortgage/charge over Unit 2 Pilot's View, Heron Road, Sydenham Business Park, Belfast registered in the name of Family Routes.

<b>18. RESERVES</b>	<b>Revaluation reserve</b>	<b>Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	100,000	51,513	151,513
Surplus for the financial year	-	83,390	83,390
At the end of the year	<u>100,000</u>	<u>134,903</u>	<u>234,903</u>

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 19. FUNDS

##### 19.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	35,007	79,049	114,056
Movement during the financial year	(18,629)	56,086	37,457
At 31 March 2024	16,378	135,135	151,513
Movement during the financial year	214,839	(131,449)	83,390
At 31 March 2025	<u>231,217</u>	<u>3,686</u>	<u>234,903</u>

##### 19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
<b>Restricted funds</b>					
Dormant Accounts	15,000	52,688	27,896	-	39,792
Next Step	120,984	-	-	(120,984)	-
TESSA	(849)	129,778	165,035	-	(36,106)
	<u>135,135</u>	<u>182,466</u>	<u>192,931</u>	<u>(120,984)</u>	<u>3,686</u>
<b>Unrestricted funds</b>					
Adoption Routes	5,805	123,032	20,640	-	108,197
Family Routes	(30,603)	95,048	163,593	120,984	21,836
Fertility Counselling Services	41,176	98,018	83,369	-	55,825
Next Step	-	180,781	135,422	-	45,359
	<u>16,378</u>	<u>496,879</u>	<u>(403,024)</u>	<u>120,984</u>	<u>231,217</u>
<b>Total funds</b>	<u>151,513</u>	<u>679,345</u>	<u>595,955</u>	<u>-</u>	<u>234,903</u>

#### RESTRICTED & UNRESTRICTED INCOME FUNDS

Restricted income from the following sources:

TESSA – Therapeutic and education support for adopted children and their adoptive parents.  
Mental Health Fund

Unrestricted income from the following sources:

Fertility Counselling Service NI (FCS) – Leading provider of specialist fertility counselling  
Family Routes  
Adoption Routes  
Next Step – Support and counselling service for birth families

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 19.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	3,686	-	-	3,686
Unrestricted general funds	223,773	177,066	(67,420)	(102,202)	231,217
	<u>223,773</u>	<u>180,752</u>	<u>(67,420)</u>	<u>(102,202)</u>	<u>234,903</u>

#### 20. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

## Family Routes

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 21. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure in the financial statements.

#### 22. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Closing balance
	£	£	£
Long-term borrowings	(111,817)	9,615	(102,202)
Short-term borrowings	(21,740)	-	(21,740)
<b>Total liabilities from financing activities</b>	<u>(133,557)</u>	<u>9,615</u>	<u>(123,942)</u>
<b>Total Cash at bank and in hand (Note 15)</b>			<u>41,122</u>
<b>Total net debt</b>			<u><u>(82,820)</u></u>

#### 23. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

#### 24. 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.

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 25. ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to tax authorities and assist with the preparation of the financial statements