

THE FAMILY PLANNING ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2012

Company Number 887632

Charity Number 250187

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The Family Planning Association

Financial Statements

For the year ended 31 March 2012

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The Family Planning Association

Financial Statements

For the year ended 31 March 2012

Reference and administrative details

Charity number 250187

Company number 887632

Registered & principal office 50 Featherstone Street
London
EC1Y 8QU

Auditors

The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF
United Kingdom

Principal Bankers

Co-Operative Bank PLC
80 Cornhill
London
EC3V 3NJ

Solicitors	Andrew Lutley Springfield Rookery Hill Ashted Park Ashted Surrey KT21 1HY	Farrer & Co 66 Lincoln's Inn Fields London WC2A 3LH
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The Family Planning Association

Company number 887632

Charity number 250187

Report of the Trustees for the year ended 31 March 2012

The trustees (who are also the directors) present their report together with the audited financial statements for the year ended 31 March 2012

Structure

The Family Planning Association (hereafter FPA), is a registered charity (number 250187) and a company limited by guarantee (company number 887632) and is governed by the provisions contained in the Memorandum and Articles of Association

Trustees

The trustees are responsible for the governance of FPA Those who served during the year and since the year end were

Dr V Day	Chairman	(appointed Chair 15 December 2011)
Mr I Plaistowe		(resigned as Trustee and Chairman 15 December 2011)
Mr P Woodward	Deputy Chairman	
Ms T Marshall	Treasurer	
Dr U Andradý		
Mr G Bailey		(appointed 20 January 2012)
Ms K Brown		(appointed 15 May 2012)
Mrs J Cooke		(resigned 9 September 2012)
Ms J Gerber		
Ms T Kubba		(resigned 15 December 2011)
Mr D Lawrence		(appointed 20 January 2012)
Ms N Nicole Langlois		(appointed 18 November 2012)
Dr P McGough		(resigned 15 December 2011)
Ms V E Roberts		
Ms L Sadler		(resigned 15 December 2011)
Ms S Lumley		
Mr R Fass		(appointed 18 November 2012)

The trustees decide the strategy of FPA within the objects set out below and approve FPA's annual aims and objectives

All the trustees gave their time voluntarily and received no benefits from the charity Any expenses reclaimed from the charity are set out in note 8 to the accounts

The maximum number of trustees is twenty Each trustee serves for a term of three years and can be re-appointed for a further three year term They usually meet four times a year and receive regular training on their duties and responsibilities

New trustees are appointed by the existing trustees on the basis of their particular skills They attend an induction meeting at which they discuss their responsibilities and receive key documents including the Memorandum and Articles of Association, accounts and FPA's policy statements

The trustees appoint a chief executive who is responsible for managing FPA within the Objects, annual aims and budget set by them She, in turn, appoints her Senior Management Team to provide her with help and advice The Chairman, Deputy Chairman and Treasurer (the Honorary Officers) meet periodically with the Chief Executive to consider major events, key issues and matters for later consideration by the Board of Trustees

The Board has a number of committees including a Nominations Committee, an Audit Committee, a Remuneration Committee and an Investment Committee

The Family Planning Association

Report of the Trustees for the year ended 31 March 2012

Senior Management Team

Ms J Bentley	Chief Executive (resigned 4 November 2012)
Dr A Simpson OBE	Director for Northern Ireland and Deputy CEO (acting CEO from 4 November 2012)
Mr J Gibbons	Director of Finance and Administration
Ms N Halil	Director of Information
Ms T Ryland	Director of Community Projects

Objects and activities for the public benefit

The objects of FPA are the promotion, preservation and protection of good health, both mental and physical, and in particular, the prevention and treatment of poor sexual health. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and developing and monitoring performance against the plan described below.

To meet the objects set out above, FPA aims to

Help establish a society in which everyone has positive, informed and non-judgmental attitudes to sex and relationships, where everyone can make informed choices about sex, relationships and reproduction so that they can enjoy sexual health free from prejudice.

The plans for the year were similar to those of the last financial year

- 1 To deliver a range of educational projects aimed at young people in Northern Ireland to increase their knowledge and skills around sexual health and to build self esteem, confidence and resilience
- 2 To expand our range of educational resources and launch an online shop
- 3 To continue to lobby for the rights of women to abortion in Northern Ireland
- 4 To deliver a relationship and domestic violence project across London in partnership with Cetnrepoint (a charity for homeless young people)
- 5 To deliver a learning disability project in London
- 6 To continue to advocate for age appropriate SRE for all children and young people
- 7 To utilise social media to disseminate sexual health information and build FPA presence via online, Facebook, Twitter, Youtube and in partnership with other sites

How FPA delivered public benefit

1 Delivering a range of products aimed at young people in Scotland and Northern Ireland

In Scotland the Sexability project works with young people across the West of Scotland and it provides work sessions for disadvantaged young people. During the year they have worked with over 700 young people providing them with information about sexual health, relationships, peer pressure and resilience as well as working with professionals.

The funding for the Speakeasy parenting programme in Scotland ended in October. Speakeasy is embedded at a local level across several areas which ensures that the parenting work continues.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2012

In Northern Ireland the Choices and 'Bout Ye workers delivered interactive workshops to over 3,500 young people. The workshops take place in community settings such as youth clubs, training schemes and alternative education settings for young people excluded from mainstream schools. The needs led programmes aim to empower young people to make informed decisions about sexual health and relationships.

The project Just Ask facilitated workshops on personal and sexual relationships for around 400 people with learning disabilities of all ages throughout Northern Ireland attending schools, training centers or resident in supported living accommodation. As well as providing training and consultancy for professionals whose client group involves people with learning disabilities Just Ask also responded to requests from parents/carers and health and education professionals for individual information and support sessions for people with learning disabilities who require additional support.

The transition from adolescence to adulthood is complex and all young people are faced with many challenges including peer pressure and risk taking behaviour. The Raising Aspiration Programme (RAP) in Northern Ireland provided personal and social development programmes for 570 young people to raise their awareness of the consequences of risk taking behaviour to their personal and sexual lives. The aim was to encourage them to formulate aspirations about what they want to achieve in life, to understand the steps they need to take to reach those aspirations and to embrace an 'aiming high strategy' for a positive impact on their future lives.

2 Expand the range of educational projects and launch an online shop

A number of new products were added to FPA's range this year. The popular All About Us resource was adapted so that it was suitable for use with people with a hearing impediment. This resource has been warmly received and is highly valued by all who use it.

All other new resources added were as a result of partnership working. The Bish leaflets were added to FPA's range and have proved very popular with a slightly older audience than FPA had previously addressed.

Towards the year end a new partnership was forged with Eyes Open to help the groundbreaking resource Love of Lies reach a far wider audience. Sales have been encouraging this year and other areas of work are being looked at.

The online shop was launched in May and is now extensively used. Nearly 20% of all publication sales are now made online.

To demonstrate the quality of our information both online and in publications and resources we undertook the Department of Health Information Standard during the year, which was successfully attained.

3 Lobby for rights of women to abortion in Northern Ireland

FPA continues to ensure that sexual and reproductive health remains on the political agenda through the auspices of the All Party Group on sexual health at the Northern Ireland Assembly.

Advancing women's reproductive health rights remains a priority. This year the focus has been to utilise various international human rights instruments. Submissions were made under the Universal Periodic Review, the Committee on Economic, Social and Cultural Rights and the Committee for the Elimination of Discrimination Against Women.

4 Deliver a relationship and domestic violence project across London in partnership with Centrepont

This project is focused on recognising relationship violence, building confidence and resilience and building positive relationships. Centrepont staff are also trained to recognise the signs of relationship abuse. In the year the project worked with 40 young people and trained 42 staff members. Young people on the project are being interviewed about their experiences and what they've gained from working on relationships and sexual health. In the coming year this will be shared via the FPA website to increase awareness of this important subject and to encourage others to seek support.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2012

5 Deliver a learning disability project in London

This good sexual health project is delivered across Westminster. The project works with people who have learning disabilities, their parents and carers and the professionals who work with them. The implementation of this project is via individual and group training for people with learning disabilities as well as a peer training programme to create a legacy of peers who will co-deliver training within their organisations. The project trains their supporting staff on a three day train the trainers programme complemented with an on the job training for those who want to deliver long term training within their organisations. We also provide information sessions as well as 1 or 2 day training to parents and carers. In total the project has worked with 150 people this year.

6 Advocate for age appropriate Sex and Relationships Education for all children and young people

During the year there was an increase in people challenging the need for SRE in the school settings and FPA continued to lobby on the importance of age appropriate information and education to children and young people. FPA was very engaged in the Bailey review on the Commercialisation and Sexualisation of Childhood, participating in round table discussions and responding to the consultation document. The Government internal review of PSHE was carried out in the year and FPA also lobbied for SRE to become a mandatory part of this curriculum as well as contributing to the positive for youth consultation. The APPG in July 2011 discussed sexualisation and how sex and relationships education can empower young people to be resilient to external pressures. We continued to support parents to help their children receive age appropriate SRE in the home and Sexual health Week 2011 'Facts of Life' focused on the importance of parents talking to their children about sex and relationships.

7 Utilise social media to disseminate sexual health information and build FPA presence online, Facebook, Twitter, Youtube and in partnership with other sites

We are delighted that our social media presence has continued to grow through the year with over 1,000 Facebook fans and over 1,500 followers on twitter at year end. FPA has also improved its use of other social media networks in the year particularly Google Plus, Linked In and Youth Tube.

The online survey tool 'My contraception Tool' has proved to be a very effective, easily accessible on line service, people using the free tool review personal results on the form of contraception that is most likely to be suitable for them. Over 7,000 people used the service in the year.

8 Utilise partnership working

During the year FPA successfully passed its re-accreditation process to be the UK member organisation of the International Planned Parenthood Federation. A global movement of 152 Member Associations (MAs), working in 172 countries. IPPF runs 65,000 service points worldwide. In 2011, those facilities delivered over 89 million sexual and reproductive health services.

As a condition of membership, FPA successfully met IPPF's 10 fundamental principles of being open and democratic, well-governed, strategic and progressive, transparent and accountable, well-managed, financially healthy, a good employer, committed to results and quality and a leading non-governmental organisation in the UK.

Also during the year FPA further strengthened our partnership with Brook, the young people's sexual health charity, by entering into a formal collaboration agreement. This resulted in our two organisations bringing together policy and parliamentary functions as well as our communications functions. We jointly held a reception at the House of Lords and launched the UK Sexual Health Awards which saw 300 guests attending a glittering awards evening celebrating excellence in sexual health promotion and services across the UK.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2012

Plans for the future

In the coming year FPA intends to

- 1 Continue to reach those most vulnerable to sexual risk taking through our community projects
- 2 Continue to provide support for parents through the Speakeasy Programme
- 3 Lobby for continued investment in sexual health services to ensure access for all
- 4 Continue to fight for equality to reproductive health services in Northern Ireland
- 5 Continue to champion the importance of high quality SRE
- 6 Maximizes effectiveness and cost effectiveness by working with partner charities to achieve common goals
- 7 Enhance the range of products available for sale via FPA
- 8 Consider piloting re-entry into clinical services
- 9 Continue to increase our reach through social media with a target of doubling our twitter and Facebook engagement

Financial Review

The results for the year are summarised as follows -

	2012 Unrestricted Funds £	2012 Restricted Funds £	2012 Total £	2011 Total £
Incoming resources	2,498,877	610,856	3,109,733	4,063,099
Resources expended	(2,490,351)	(636,826)	(3,127,177)	(3,889,909)
Net incoming resources before exceptional costs	8,526	(25,970)	(17,444)	173,190

The trustees consider the results to be satisfactory. The overall financial position for the year has been adversely affected by the impact of FRS17 which because of reduced annuity rates has seen the pension scheme deficit rise from £841,000 last year to £1,452,100 this year.

During the year certain contracts and lines of funding were not renewed. Action was taken to reduce costs to reflect this loss of income and ensure the financial stability of FPA.

A strategic review has also been undertaken and this has resulted in a number of new initiatives. It is expected that these will contribute new income streams in future years. Working capital for these initiatives is being provided by funds from the investment portfolio. This review has also looked at further ways of reducing the cost base.

As a consequence the trustees are satisfied that the FPA has adequate resources to continue to operate for the foreseeable future and to meet its liabilities as they fall due.

Risk Management

The trustees regularly review the major risks that FPA faces and the adequacy of the steps that management takes to mitigate them. The two principal risks identified last year continue to be as follows -

The principal financial risk continues to be the final salary pension scheme. The deficit on this scheme, which was closed in October 2008, is significant and has been very volatile. The trustees consider the adoption of the deficit reduction plan as a key step to eradicating this risk in the medium term.

The principal operational risk is an over reliance on government funding. The adoption of the five year strategic plan has identified a number of ways to diversify FPA's income so that this risk is mitigated and work continues to make this happen. The risk continues to be high.

Investment Policy

The investment policy is to invest the funds long term whilst adopting a low to medium risk profile. The trustees have appointed Schroders to handle day to day decisions and the investment committee meet quarterly to review the investment performance.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2012

Reserves policy

The policy is to have unrestricted funds equal to about six months of unrestricted expenditure. The reserves are needed to meet working capital requirements and enable FPA to continue its activities in the event of a significant fall in funding. Due to the volatility of FRS17 the overall unrestricted reserves are a long way from this stated policy. The deficit reduction plan to eradicate the pension fund deficit has some years to go and it is expected that the reserves policy target will not be met whilst the recovery plan is in place.

Trustees' responsibilities statement

The trustees, who are the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the company and of the profit or loss of the charitable company for that period.

In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the trustees' transactions and disclose with reasonable accuracy the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

So far as the trustees are aware

- (a) There is no relevant information of which the auditors are unaware
- (b) They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of the relevant audit information and to establish that the auditors are aware of such information

Auditors

Mazars LLP have signified their willingness to continue in office and a resolution to reappoint Mazars LLP as auditors to the Company and to authorise the trustees to fix their remuneration will be proposed at the forthcoming Annual General Meeting.

The trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

BY ORDER OF THE BOARD



J Gibbons
Company Secretary

11 December 2012

The Family Planning Association

Independent auditor's report to the members of The Family Planning Association

We have audited the financial statements of The Family Planning Association for the year ended 31st March 2012 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the charity's members as a body. 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.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at www.frc.org.uk/apb/scope/private.cfm.

Opinion on the financial statements

In our opinion the financial statements

give a true and fair view of the state of the charitable company's affairs as at 31st March 2012 and of its incoming resources and application of resources, including its income and expenditure 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 requirements of the Companies Act 2006.

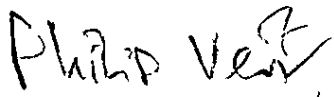
Opinion on the other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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 returns adequate for our audit have not been received from branches not visited by us; 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, or
the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report.



Philip Venty (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF

Date 18 December 2012

The Family Planning Association

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets. In preparing the financial statements FPA has adopted UK accounting standards and follows best practice as laid down in the Statement of Recommended Practice Accounting and Reporting for Charities (SORP 2005)

The Trustees consider that a going concern basis is appropriate. The balance sheet is in a net liability position due to the provision required for the pension scheme. During the year certain contracts and lines of funding were not renewed. Action was taken to reduce costs to reflect this loss of income and ensure the financial stability of FPA. A strategic review has also been undertaken and this has resulted in a number of new initiatives. It is expected that these will contribute new income streams in future years. Working capital for these initiatives is being provided by funds from the investment portfolio. This review has also looked at further ways of reducing the cost base. As a consequence the trustees are satisfied that the FPA has adequate resources to continue to operate for the foreseeable future and to meet its liabilities as they fall due including payments towards the pension deficit.

INCOME

Donations and gifts

Monetary donations and gifts are included in the statement of financial activities when receivable.

Legacy income

Legacy income is recognised when it is receivable and after the fair value of the legacy has been ascertained.

Investment income

Investment income, including associated tax recoveries, and royalty income is recognised when receivable.

Grants, projects and contracts

Grants, projects and contracts are credited to incoming resources in the period to which they relate, provided that the conditions for receipt have been met.

Publications, training and service income

Publications income is included in incoming resources when they are sold. Incoming resources for training and services are accounted for when earned.

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated either directly or on a per head basis.

Costs of generating funds include the costs incurred in running projects and contracts, the cost of providing publications, training and services to finance the charitable activities.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

FUND ACCOUNTING

Restricted funds

Funds are classified as restricted when the donor specifies the purposes for which the donation is to be used. Relevant expenditure is charged against the donation together with an allocation of overheads and support costs.

Unrestricted funds

Receipts are classified as unrestricted when there are no restrictions on their use.

The Family Planning Association

PRINCIPAL ACCOUNTING POLICIES (continued)

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing more than £500 are capitalised and are stated at cost

Depreciation is calculated to write down the cost less estimated residual value of each asset over its anticipated useful life as follows

Freehold property	2 % (straight line)
Leasehold property and improvements	over the unexpired obligatory period of the lease
Furniture and equipment	10 % (straight line)
Computer equipment	25 % (straight line)

INVESTMENTS

The investment portfolio held for investment purposes is valued at market value less provision for any permanent diminution in value

Net gains and losses arising on revaluations and disposals in the year are included in the SoFA

STOCKS

Stocks represent publication stocks and are stated at the lower of cost and net realisable value

PENSIONS

FPA's defined benefit scheme

The estimated costs of pensions in respect of the scheme are charged to the statement of financial activities so that they are spread over the working lives of employees. Variations to pension costs arising at each actuarial valuation date caused by differences between assumptions used and actuarial experience are spread over the average working lifetime of employees

FPA's defined contribution scheme

The amounts charged to the statement of financial activities in respect of pension costs are the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet

LEASED ASSETS

All leases are regarded as operating leases and the payments made under them are charged to the SoFA on a straight line basis over the lease term

THE FAMILY PLANNING ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING AN INCOME & EXPENDITURE STATEMENT
For the year ended 31 March 2012**

	Note	2012 Unrestricted funds	2012 Restricted funds	2012 Total	2011 Total
		£	£	£	£
INCOME AND EXPENDITURE					
Incoming resources					
Incoming resources from generated funds					
Voluntary income	1	25,763	-	25,763	143,247
Activities for generating funds		25,000	-	25,000	57,792
Investment income	2	59,360	-	59,360	89,088
		<u>110,123</u>	<u>-</u>	<u>110,123</u>	<u>290,127</u>
Incoming resources from charitable activities					
Grants, projects and contracts	3	290,277	610,856	901,133	1,564,017
Publications, training and service income	4	2,098,477	-	2,098,477	2,208,955
Total incoming resources		<u>2,498,877</u>	<u>610,856</u>	<u>3,109,733</u>	<u>4,063,099</u>
Resources expended					
Voluntary income	5	-	-	-	34,500
Cost of generating funds	5	13,047	-	13,047	94,430
Grants, projects and contracts	5	290,277	636,826	927,103	1,464,961
Publications, training and service costs	5	2,093,427	-	2,093,427	2,189,617
Governance costs	5	18,600	-	18,600	(20,799)
Other	5	75,000	-	75,000	127,200
Total resources expended	5	<u>2,490,351</u>	<u>636,826</u>	<u>3,127,177</u>	<u>3,889,909</u>
Net incoming resources before exceptional costs		8,526	(25,970)	(17,444)	173,190
Transfer between funds					
Realised actuarial gain/(deficit) on pension scheme	19	(753,000)	-	(753,000)	857,000
Unrealised gain on investments	11	10,607	-	10,607	11,577
Net increase/(decrease) in funds		<u>(733,867)</u>	<u>(25,970)</u>	<u>(759,837)</u>	<u>1,041,767</u>
Fund balances at 1 April 2011		<u>185,893</u>	<u>231,288</u>	<u>417,181</u>	<u>(624,586)</u>
Fund balances at 31 March 2012		<u><u>(547,974)</u></u>	<u><u>205,318</u></u>	<u><u>(342,656)</u></u>	<u><u>417,181</u></u>

All incoming resources and resources expended derive from continuing activities

The accompanying accounting policies and notes form an integral part of these financial statements

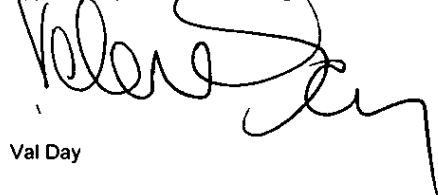
THE FAMILY PLANNING ASSOCIATION
Company Number 887632

BALANCE SHEET AT 31 MARCH 2012

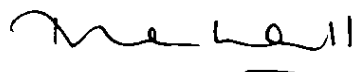
	Note	2012 £	2012 £	2011 £	2011 £
Fixed assets					
Tangible fixed assets	10	163,660		206,185	
Investments	11	<u>583,534</u>		<u>783,764</u>	
			747,194		989,949
Current assets					
Stocks	12	215,677		162,627	
Debtors	13	387,705		447,123	
Cash at bank and in hand		<u>38,852</u>		<u>168,364</u>	
		642,234		778,114	
Creditors amounts falling due within one year	14	<u>(279,984)</u>		<u>(509,882)</u>	
Net current assets			362,250		268,232
Creditors amounts falling due after one year					
Defined benefit scheme deficit	19		(1,452,100)		(841,000)
			<u>(342,656)</u>		<u>417,181</u>
Income funds					
Restricted funds	15		205,318		231,288
Unrestricted funds					
Other charitable funds	15		(547,974)		185,893
			<u>(342,656)</u>		<u>417,181</u>

The financial statements have been prepared in accordance with special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006

Approved by the board and signed on its behalf by



Val Day



Tracey Marshall

The accompanying accounting policies and notes form an integral part of these financial statements

11 December 2012

THE FAMILY PLANNING ASSOCIATION

CASH FLOW STATEMENT

For the year ended 31 March 2012

	Note	2012 £	2012 £	2011 £	2011 £
Net cash (outflow) from operating activities	17		(325,434)		(4,161)
Returns on investment and servicing of finance					
- net interest received			893		50
Capital expenditure and financial investment					
- purchase of fixed assets	10	(15,808)		-	
- purchase of investment		(100,000)		(39 979)	
- disposal proceeds of investment		300,000		15,801	
- return on investment		10,837			
			195,029		(24,178)
(Decrease) in the year	18		(129,512)		(28,289)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

1 VOLUNTARY INCOME

	2012 £	2011 £
Members fees	5,120	13,460
Corporate donations	3,553	36,500
Individual donations	9,517	12,608
Legacy income	7,573	80,679
	<u>25,763</u>	<u>143,247</u>

2 INVESTMENT INCOME

	2012 £	2011 £
Bank interest received	1,123	50
Other income	4,100	-
(Loss)/Gain on investment	(10,837)	24,178
Royalty received	64,974	64,860
	<u>59,360</u>	<u>89,088</u>

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2012 £	2011 £
Core funding		
-England	70,000	105,000
-Northern Ireland	178,277	179,544
-Scotland	42,000	42,000
	<u>290,277</u>	<u>326,544</u>
Restricted income	610,856	1,237,473
	<u>901,133</u>	<u>1,564,017</u>

A detailed analysis of restricted income is provided in note 22

4 PUBLICATIONS, TRAINING AND SERVICE INCOME

	2012 £	2011 £
Service contract income	1,376,000	1,345,000
Publications income	443,684	627,386
Training & consultancy income	278,793	236,569
	<u>2,098,477</u>	<u>2,208,955</u>

All publications, training and service income is unrestricted

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

5 Total resources expended

Type of expense	Basis of apportionment	Governance costs Unrestricted £	Pension related finance costs (note 19) £	Service contract income Unrestricted £	Publication costs Unrestricted £	Training and consultancy Unrestricted £	Cost of generating funds Unrestricted £	Grants, projects and contracts Unrestricted £	Grants, projects and contracts Restricted (note 6 & 22) £	2012 £	2011 £
Staff costs salary m and pension	direct	-	75 000	495 644	19 152	189 836	13 047	125 919	430 153	1,348,761	1 741 782
Redundancy costs	direct	-	-	104 258	-	-	-	-	-	104,258	63 079
Recruitment costs	direct	-	-	-	8 896	-	-	-	-	8,896	1 249
Travel & subsistence costs	direct	-	-	36 556	2 437	14 622	-	27 071	39 556	120,242	120 172
Publicity press marketing	direct	-	-	-	25,571	-	-	-	-	25,571	35 441
Associate trainer and venue costs	direct	-	-	-	-	112 066	-	-	-	112,066	169 343
Printing and dispatch costs	direct	-	-	460 000	87,817	-	-	-	11,636	559,455	723 623
Audit fees	direct	18 600	-	-	-	-	-	-	-	18,600	18 500
Legal & professional fees	direct	-	-	8 220	-	7 916	-	-	5 602	73,146	196 430
Legal & professional fees	apportioned	-	-	35 051	2 337	14 020	-	-	-	-	-
Office related expenditure	direct	-	-	-	-	-	-	-	-	210,100	260 104
Office related expenditure	apportioned	-	-	136 427	8 975	52 051	-	-	-	-	-
Rent & services	apportioned	-	-	115 598	7 707	46 238	-	-	31 410	200,953	206 800
Bank charges	apportioned	-	-	2 775	185	1 110	-	-	-	4,070	3 465
Interest on late payment	apportioned	-	-	7 447	497	2 979	-	-	-	10,923	-
Insurance	apportioned	-	-	6 682	459	2 659	-	-	-	9,800	25 972
Depreciation	apportioned	-	-	43 667	2 911	17 468	-	-	-	64,046	53 053
Overhead recovered from project funding	direct	-	-	-	-	(105 820)	-	-	105 820	-	-
General office and finance staff	apportioned	-	-	81 145	5 410	32 458	-	137 287	-	256,300	264 896
Total expenditure		18 600	75 000	1 533 470	172 354	387 803	13 047	290 277	636 826	3,127,177	3 889 849

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

6 Resources expended on restricted projects

	Staff costs	Travel	Rent & service	Professional fees	Office related expenditure	Printing and storage	Overhead	Total
	£	£	£	£	£	£	£	£
Pamela Sheridan Prize	-	-	-	-	-	1,000	1,500	2,500
Homeless project	17,938	1,624	1,800	-	901	-	11,891	34,154
Learning disabilities funded by City of Westminster	34,333	985	-	-	-	-	15,898	51,216
Domestic Abuse	32,524	-	-	-	-	-	11,602	44,126
Scotland								
Speakeasy project in Scotland funded by	41,025	3,451	2,248	-	-	-	11,056	57,780
Wales								
Community Education Project	55,727	6,942	8,024	-	6,942	1,895	16,800	96,330
	181,547	13,002	12,072	-	7,843	2,895	68,747	286,106

Northern Ireland

PHA Eastern- Choices	7,831	884	1,609	366	331	760	-	11,781
PHA Western- Choices	10,609	2,678	1,070	468	51	701	716	16,293
PHA Northern- Choices	18,210	2,091	1,070	399	124	692	1,811	24,397
PHA Southern- Choices	7,601	1,340	702	420	313	701	-	11,077
PHA Western- Bout Ye	17,194	1,696	1,070	-	51	705	834	21,550
PHA Northern- Bout Ye	17,194	1,719	1,070	-	51	705	1,683	22,422
PHA Southern- Bout Ye	11,517	1,465	1,064	-	474	711	-	15,231
PHA Eastern- Bout Ye	11,517	671	1,064	409	495	711	-	14,867
Speakeasy DHSSPS	6,220	706	988	-	200	218	1,060	9,392
Speakeasy DHSSPS	2,609	415	490	-	321	528	-	4,363
Challenge	-	16	-	3,540	-	-	6,300	9,856
IPPF	23,033	5,590	2,128	-	1,370	726	-	32,847
All About Us funded by Award for All	-	-	-	-	-	-	5,323	5,323
Just Ask funded by the Big Lottery Fund	29,134	2,772	1,822	-	926	732	3,286	38,672
Homeless project by the Children's Fund of DHSSPS	2,686	164	-	-	-	-	-	2,850
Raising Aspirations Project sponsored by the	83,251	4,347	5,191	-	97	853	16,060	109,799
	248,606	26,554	19,338	5,602	4,804	8,743	37,073	350,720
Total	430,153	39,556	31,410	5,602	12,647	11,638	105,820	636,826

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

7 TURNOVER AND PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The headings as shown in the statement of financial activities are not those specified in the Companies Act 2006 but the trustees consider that the nature of FPA's activities is such that this analysis is more appropriate and informative and is required to comply with the Statement of Recommended Practice for Accounting and Reporting by Charities

8 STAFF COSTS

	2012 £	2011 £
Wages and salaries	1,309,495	1,646,654
Social security costs	131,350	167,785
Pension costs	164,206	193,909
	<u>1,605,051</u>	<u>2,008,348</u>

The average number of employees during the year was as follows

	Number	Number
Finance and administration	8	8
Fundraising	1	1
Press, publicity and publications	7	9
Education and training	10	12
Regions	18	25
Information	7	9
	<u>51</u>	<u>64</u>

2 employees received emoluments in excess of £50,000 during the year (2011 2)

1 received >£50,000<£55,000 and 1 received >£70,000<£75,000

Trustee indemnity insurance of £2,362 was purchased during the year (2011 £2,362)

No trustees received any remuneration in the year Trustees travel expenses of £615 (2011 £1,651) were paid this year The travel costs were incurred for travel to the trustee meetings

9 NET INCOMING RESOURCES

	2012 £	2011 £
Net incoming resources are stated after charging		
Auditors' remuneration	18,600	15,000
Depreciation of tangible fixed assets	<u>58,333</u>	<u>53,053</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

10 TANGIBLE FIXED ASSETS

	Leasehold improvements	Office equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2011	247,875	85,911	137,890	471,676
Additions	-	-	15,808	15,808
At 31 March 2012	<u>247,875</u>	<u>85,911</u>	<u>153,698</u>	<u>487,484</u>
Depreciation				
At 1 April 2011	115,011	57,111	93,369	265,491
Charge for the year	<u>24,787</u>	<u>6,643</u>	<u>26,903</u>	<u>58,333</u>
At 31 March 2012	<u>139,798</u>	<u>63,754</u>	<u>120,272</u>	<u>323,824</u>
Net book amount at 31 March 2012	<u><u>108,077</u></u>	<u><u>22,157</u></u>	<u><u>33,426</u></u>	<u><u>163,660</u></u>
Net book amount at 31 March 2011	<u><u>132,864</u></u>	<u><u>28,800</u></u>	<u><u>44,521</u></u>	<u><u>206,185</u></u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

	2012 £	2011 £
11 FIXED ASSET INVESTMENT		
Investment in managed fund	783,764	748,009
Investment additions	100,000	4,224
Movement on valuation	10,607	11,577
Disposals	(300,000)	(15,801)
Movement in the year	(10,837)	35,755
Carrying value at the year end	<u>583,534</u>	<u>783,764</u>

The fund is managed by Schroders and the investment is being held for the long term

	2012 £	2011 £
12 STOCKS		
Publication stocks	<u>215,677</u>	<u>162,627</u>

	2012 £	2011 £
13 DEBTORS		
Trade debtors	310,413	377,125
Royalty debtor	32,684	31,557
Other debtors	7,154	7,197
Prepayments and accrued income	37,454	31,244
	<u>387,705</u>	<u>447,123</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

14 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Trade creditors	125,972	214,619
Social security and other taxes	65,174	201,617
Pension contributions	10,752	13,953
Other creditors	20,724	11,736
Accruals & deferred income	57,362	67,957
	<u>279,984</u>	<u>509,882</u>

15 RESERVES

Restricted funds

Restricted funds comprise unexpended balances of grants received to be applied for specific purposes

	2012 £	2011 £
Balance at 1 April 2011	231,288	132,232
Incoming resources	610,856	1,237,473
Resources expended	(636,826)	(1,138,417)
Balance at 31 March 2012 (please see Note 22)	<u>205,318</u>	<u>231,288</u>

Unrestricted funds

	2012 £	2011 £
Balance at 1 April 2011	185,893	(756,818)
Incoming resources	2,498,877	2,825,626
Resources expended	(2,490,351)	(2,751,492)
Unrealised gain on investments	10,607	11,577
Movement on pension fund valuation	(753,000)	857,000
Balance at 31 March 2012	<u>(547,974)</u>	<u>185,893</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

16 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2012 are represented by

	Unrestricted funds	Restricted funds	2012	2011
	£	£	£	£
Tangible fixed assets	747,194	-	747,194	989,949
Current assets	436,916	205,318	642,234	778,114
Current liabilities	(279,984)	-	(279,984)	(509,882)
Defined benefit scheme deficit	(1,452,100)	-	(1,452,100)	(841,000)
	<u>(547,974)</u>	<u>205,318</u>	<u>(342,656)</u>	<u>417,181</u>

17 RECONCILIATION OF CHANGES IN RESOURCES TO OPERATING CASH FLOWS

	Total 2012	Total 2011
	£	£
Net incoming/(outgoing) resources	(759,837)	1,041,767
Increase/(Decrease) in pension fund deficit	611,100	(1,019,000)
Unrealised gain on investments	(10,607)	(11,577)
Net interest	(893)	(50)
Operating (deficit)	<u>(160,237)</u>	<u>11,140</u>
Depreciation and amortisation charges	58,333	53,053
Decrease/ (Increase) in stock	(53,050)	11,426
Decrease in debtors	59,418	72,385
(Decrease) in creditors	(229,898)	(152,165)
Net cash (outflow) from operating activities	<u>(325,434)</u>	<u>(4,161)</u>

18 ANALYSIS OF CASH

	At 1 April 2011	Cash flow	At 31 March 2012
	£	£	£
Cash at bank and in hand	<u>168,364</u>	<u>(129,512)</u>	<u>38,852</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

19 PENSIONS

Defined benefit scheme

The company operates a defined benefit pension scheme for the benefit of employees

The assets of the scheme are administered by trustees in a fund independent of FPA

The most recent actuarial valuation for accounting purposes was at 1 April 2008

The contributions made in respect of the scheme for the year were £216 900 (2011 £289,200)

A full actuarial valuation was carried out at 1 April 2008 and updated to 31 March 2012 by a qualified independent actuary

The major assumptions used by the actuary were

	31 March 2012	31 March 2011
Rate of increase in salaries	n/a	n/a
Pension increases subject to LPI (Limited price indexation)	3.1%	3.5%
Pension increases subject to LPI minimum 3%	3.6%	3.8%
Discount rate	4.6%	5.7%
Inflation assumption	3.1%	3.5%
Expected return on plan assets	4.6%	5.0%
Life expectancy- retiring on accounting date	87.1	86.9
Life expectancy- retiring 20 years after accounting date	90.0	89.8

The expected return on scheme assets is based on market expectation at the beginning of the period for returns over the entire life of the benefit obligation

The scheme has a number of purchased annuities in respect of past retirements. These only partially match the relevant liabilities and the net liability has been included

The scheme assets are all held in a Group Pension contract

	31 March 2012 £	31 March 2011 £
Cash and other net assets	(43,100)	10,000
Group Pension Contract	5,134,000	4,695,000
Total fair value of scheme assets	5,090,900	4,705,000
Present value of scheme liabilities	(6,543,000)	(5,546,000)
Deficit in scheme	(1,452,100)	(841,000)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

19 PENSIONS (continued)

Analysis of the amount charged to the statement of financial activity

For the accounting period

Expected return on pension scheme assets
Interest on pension scheme liabilities
Other finance income

31 March 2012	31 March 2011
£	£
234,000	205,000
(309,000)	(332,000)
(75,000)	(127,000)

Actual return on pension scheme assets
Less Expected return on pension scheme assets
Actual return less expected return on pension scheme assets
Change in assumptions underlying the present value of the scheme liabilities
Actuarial gain/(loss)/ recognised

(52,000)	129,000
(234,000)	(205,000)
182,000	334,000
(935,000)	523,000
(753,000)	857,000

Other finance income
Actuarial gain/ (loss)
Total amounts recognised in the statement of financial activity

(75,000)	(127,000)
(753,000)	857,000
(828,000)	730,000

Defined benefit scheme

Movement in year
Contributions
Other finance costs (note 5)
Actuarial gain/(loss)
Movement in deficit during the year
Deficit in scheme at beginning of the year
Deficit in scheme at end of year

31 March 2012	31 March 2011
£	£
216,900	289,000
(75,000)	(127,000)
(753,000)	857,000
(611,100)	1,019,000
(841,000)	(1,860,000)
(1,452,100)	(841,000)

Amounts for the current and previous four years are as follows

Defined benefit pension plans

	31 March 2012	31 March 2011	31 March 2010	31 March 2009	31 March 2008
	£	£	£	£	£
Defined benefit obligation	(6,543,000)	(5,546,000)	(5,910,000)	(3,809,000)	(4,746,000)
Plan assets	5,090,900	4,705,000	4,050,000	3,257,000	3,844,000
Deficit	(1,452,100)	(841,000)	(1,860,000)	(552,000)	(902,000)
Experience adjustments on plan liabilities	(30,000)	(5,000)	(107,000)	119,000	9,000
Experience adjustments on plan assets	182,000	334,000	414,000	(825,000)	(415,000)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

19 PENSIONS (continued)

Defined contribution scheme

The employer's contribution due in the year was £89,206 (2011 £66,709)

20 CAPITAL COMMITMENTS AND SUBSEQUENT EVENT

The company did not have any capital commitments at 31 March 2012 or 31 March 2011

21 LEASING COMMITMENTS

Operating lease payments amounting to £121,796 (2011 £140,868) are due within one year

The leases to which these amounts relate expire as follows

	2012	2012	2011	2011
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
In one year or less	-	2,204	12,661	8,414
Over one and less than five	-	6,792	-	7,393
Over five years	112,800	-	112,800	-
	112,800	8,996	125,461	15,807

The major lease of FPA is the lease of its offices in London which expires in 2021

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

22 MOVEMENT ON GRANTS, PROJECTS AND CONTRACTS

The movement during the year was as follows

	Opening balance £	Income unrestricted £	Income restricted £	Expenditure unrestricted £	Expenditure restricted £	Closing balance £
England						
Pamela Sheridan Prize	22 742			-	2 500	20 242
Core Grant	-	70 000		70 000	-	-
Homeless project	11 462	-	27 562		34 154	4 870
Learning disabilities funded by City of Westminster	-	-	51 216		51 216	-
Domestic abuse	3 500	-	41 000		44 126	374
Northern Ireland Abortion work	750	-			-	750
Homeless funding by Big Lottery Fund			9 955			9 955
Scotland						
Core Grant		42 000		42 000		
Speakeasy project in Scotland funded by the Big Lottery Fund	26 889	-	49 364		57 780	18 473
Wales						
Community Education Project	3 822	-	101 082		96 330	8 574
Northern Ireland						
Core Funding DHSSPS		178 277		178 277		
PHA Eastern- Choices	1 782		14 801		11,781	4 602
PHA Western- Choices	12 327		15 120		16 293	11 154
PHA Northern- Choices	(7 949)		19 088		24,397	(13 258)
PHA Southern- Choices	(12 969)		3 750		11 077	(20 296)
PHA Western - Bout Ye	11 650		15 552	-	21,550	5 652
PHA Northern - Bout Ye	14 746		16 344	-	22 422	8 668
PHA Southern - Bout Ye	(20 373)		3 750	-	15 231	(31 854)
PHA Eastern - Bout Ye	(5 775)		14 801	-	14 867	(6 041)
Speakeasy DHSSPS	13 684			-	9 392	4 292
Speakeasy			15 000		4 363	10 637
IPPF	(326)		49 247	-	32 847	16 074
Challenge	64 055			-	9 856	54,199
Just Ask	38 681		45 818	-	38 672	45 827
Homeless project by the Children's Fund of DHSSPS	(7 942)		7,806	-	2 850	(2 986)
RAP funded by PHA Southern	49 423		110 000	-	109 799	49 624
Pro-Choice DVD	5 323	-			5 323	-
All About Us funded by Award for All	5 786	-			-	5 786
	231 288	290 277	610 856	290 277	636 826	205 318

The Choices and Bout Ye projects are funded by the four different PHA's in Northern Ireland. The nature of this funding means that from time to time some projects will appear to run to a deficit whilst others run a surplus. Over the lifetime of the project this imbalance will be rectified.

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2012

Pamela Sheridan Prize

This award recognises good practice in Sex and Relationships Education

Core Funding

This is provided by Department of Health to support the charity This is the final year of funding

Homeless Project

This project works in partnership with homelessness charities in London and Durham
It is funded by the Big lottery Fund

Domestic Abuse Project

Funded by Comic Relief this is a project working in the London area on domestic abuse

Speakeasy in Scotland

Funded by the Big Lottery Fund this project works with carers/parents to help them have the skills to discuss sex and relationships issues with their children

Learning disabilities funded by City of Westminster

Funded by Westminster City Council this project works with parents and carers of young people with learning disabilities and also with health professionals

Community Education Project

This is a community education project delivering sexual health and relationships education to groups of vulnerable young people, e.g. looked after, homeless and excluded in community settings throughout the six counties of North Wales. The project has one full-time and two part-time members of staff

Bout Ye

A project based in Northern Ireland focussing on personal development and sexual health with young men

Homeless Project

A personal development sexual health project for young people who are experiencing homelessness

Choices

A personal development sexual health programme focussing on young women's sexual health and self esteem

Speakeasy Project

Working with carers/ parents to provide them with the skills to discuss relationship and sex education with their children

Pro Choice DVD

An educational resource to help young people to understand why some women choose to have an abortion

Just Ask

A sexual health and personal development project for people with learning disabilities

Sexability

A community based personal development and sexual health group programme for young men and women in the West of Scotland This is funded through the Core Funding in Scotland