

Company Number 887632

Charity Number 250187



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The Family Planning Association

**Financial Statements for the
year ended 31 March 2010**

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COMPANIES HOUSE

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The Family Planning Association

Financial Statements

For the year ended 31 March 2010

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The Family Planning Association

Financial Statements

For the year ended 31 March 2010

Reference and administrative details

Charity number 250187

Company number 887632

Registered & principal office 50 Featherstone Street
London
EC1Y 8QU

Auditors Mazars LLP
The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF

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 2010

The trustees (who are also the directors) present their report together with the audited financial statements for the year ended 31 March 2010

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

Mr I Plaistowe	Chairman
Mr P Woodward	Deputy chairman
Ms T Marshall	Treasurer
Dr U Andradý	
Dr A Bigngg	(Resigned 13 January 2010)
Mrs J Cooke	
Ms J Gerber	
Ms T Kubba	
Dame D Platt	
Ms V E Roberts	
Ms L Sadler	
Dr V Day	
Mr M McGinley	

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

All the trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 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 2010

Senior Management Team

Ms J Bentley	Chief Executive
Dr A Simpson	Director for Northern Ireland & Scotland
Ms K Brewer	Director of Communications
Mr J Gibbons	Director of Finance and Administration
Ms N Halil	Director of Information
Ms T Ryland	Director of Practice Development

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 strategic 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 to

- 1 Deliver accredited community-based sexual health and personal development projects across the UK
- 2 Deliver a national programme of accredited training and consultancy services
- 3 Develop and distribute a wide range of information booklets on aspects of sexual health
- 4 Deliver a national sexual health helpline and information service
- 5 Deliver national prevention and early intervention campaigns
- 6 Lobby and campaign to improve the sexual health of everyone across the UK

How FPA delivered public benefit

- 1 Delivered accredited community-based sexual health and personal development projects across the UK

Supporting people with learning disabilities

The Good Sexual Health project funded by Westminster City Council completed its first year. There were 65 health professionals trained in the year and the feedback was very positive with nearly 90% expressing that the learning outcomes were at least well achieved. The project will be developed in the next year to include parents/carers as well as health professionals on the training courses.

The original Just Ask Project came to an end in the year. It had worked directly with people with learning disabilities and their parents, carers and their advocates. In the past year it has worked with 249 people.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2010

2 Delivering accredited community-based sexual health and personal development projects across the UK

Supporting homeless young people

This project continued into its second year of an overall three years. The project aims to increase and improve homeless young people's knowledge of sexual health and to encourage the use of sexual health services. Working with homeless young people aged 16-25, the project provides 12 accredited sex and relationships education (SRE) modules through group work and one-to-one sessions. The project has achieved AQA accreditation for all 12 of the modules it delivers, which means that the young people who participate are able to develop a basis of further learning or possible future employment.

The **Checkout project**, a personal development sexual health programme for young people under 25 years old who are homeless and living in hostel accommodation in Northern Ireland, continued to provide help for young people. During the year the project worked with 63 young people in enhancing their self-esteem and enabling them to make responsible choices about their lives.

Supporting parents

The **Speakeasy project** continued in Northern Ireland, Scotland and England. This project works with parents to help them to discuss sex with their children. It is funded from several sources and throughout the year over 1,000 parents received training from this project.

Supporting vulnerable young people

The **Jiwi project** continued to deliver sex and relationships education to vulnerable young people in North Wales. The project ran 340 group sessions for 536 young people.

In Scotland the **Sexability project** delivered its training in life skills both to young people and professionals. During the year 338 people took part in the project and used its services.

The project **'Bout Ye** successfully delivered the aims of the project to over 700 young men aged under 25 enhancing the communication, assertiveness and self-determination skills and so enable them to enjoy sexual health and positive relationships. It enables young men to make informed choices that affect their lives.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2010

Supporting people from minority ethnic communities

This project, in its final year, continued to offer free sexual health workshops to woman-only groups from black and ethnic backgrounds. This provides them with free, reliable and accurate sexual health information in a safe, sensitive and comfortable setting. They therefore have opportunities to explore how personal values, attitudes and societal customs impact on choices around sexual health and behaviour.

Supporting women

Now in its second year this International Planned Parenthood Federation funded project continued to address the aims of the project namely to change attitudes to abortion in Northern Ireland and to promote a change in the law to allow women to have the same right to choice as everyone in the rest of the UK.

The project 'Choices' for women aged under 25 in Northern Ireland continued to provide training to this target group so that they were able to make informed decisions about their personal and sexual lives. The training also better equipped them so that they were able to maintain healthy respectful relationships. Over 500 young women in Northern Ireland received this training this year.

3 Deliver a national programme of accredited training and consultancy services

During 2009/10 FPA developed and delivered a variety of training courses on sexual health issues. There were 111 courses with over 1,200 participants.

4. Develop and distribute a wide range of information booklets on aspects of sexual health

During the year over ten million publications were distributed throughout the UK to a diverse range of customers, including schools, youth groups, disability charities, education authorities and health professionals.

A new book was launched in the year called Speakeasy- talking to your child about sex. This book was based around our highly successful Speakeasy project and enjoyed a very good first year. The first print run of 5,000 sold out in the first 12 months.

FPA continued to diversify its publications and launched a small series of materials available in Braille and audio tape to make its materials available to those with sight impairments.

As part of the process to make FPA's publications more valued and also to update its image a rebrand of FPA was carried out in the year. This involved extensive consumer testing and the use of a brand expert to come up with a new brand image for FPA. This was launched in January 2010 and a new strapline 'talking sense about sex' was adopted.

5 Deliver a national sexual health helpline and information service

This year 36,221 helpline enquiries were answered. The nature of the service ranged from giving straightforward information to giving advice, support and active signposting. A survey carried out in the year had a high customer satisfaction rating. Additions to the helpline service this year were the ability to deal with calls in foreign languages and the full launch of a web based enquiry service which had over 1,400 enquiries in its first year.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2010

6 Deliver national prevention and early intervention campaigns

During 2009/10 FPA held two national public awareness campaigns. The first was the campaign for Sexual Health week which addressed the dangers of excessive alcohol and sexual decision making. This campaign attracted a lot of media coverage and many health professionals carried posters and other literature to support the campaign.

In February 2010 the Conceivable campaign ran for Contraceptive Awareness week. This targeted women over 35 and tackled the misconception that at that age contraception was not needed. The campaign received extensive media interest particularly the national newspapers and national radio stations.

7 Lobby and campaign to improve the sexual health of everyone across the UK

Judicial Review

The guidance on the provision of abortion in Northern Ireland which was issued last year was the subject of a legal challenge this year which necessitated a number of court appearances for FPA's legal team. The process is still ongoing but it is expected that the guidance will be issued in due course.

Sex and relationship education

The success of the previous year in getting Personal, Social and Health Education (PSHE) included in the compulsory part of the curriculum for children aged 5 to 16 was unfortunately negated this year as it was dropped from the Bill that was passed by Parliament.

Plans for the future

The six aims identified in the five year business plan implemented in 2009 continue to form the basis for 2010/11. These six aims are -

- 1 Deliver responsive services that empower people to make the best choices for their sexual health
- 2 Campaign and champion people's rights to enjoy sexual health and positive relationships across the UK
- 3 Challenge and oppose sexual stigma and discrimination
- 4 Use a broad range of communication methods to engage people in a dialogue about sex and relationships
- 5 Strengthen FPA's financial health and independence
- 6 Ensure FPA is driven at all times by the highest standards

The Family Planning Association

Report of the Trustees for the year ended 31 March 2010

In the coming year FPA intends to undertake the following work towards achieving these longer term aims

- * Meet year three targets of the strategic plan
- * Increase the range of publications by looking to adapt current materials in different formats
- * Develop resources for people with visual and hearing impairment
- * Make the library and information service more accessible by having it online
- * Promote the web enquiry service
- * Conduct research into the sexual health needs of older people in order to identify any gaps in service delivery to this priority group
- * Develop SRE resource material for teachers in order to support the introduction of PHSE as a statutory subject in the national curriculum
- * Deliver two public campaign weeks
- * Campaign for the rights of women in Northern Ireland
- * Review the methods of monitoring and evaluating FPA's work and ensuring they are robust and demonstrate its accountability

Financial Review

The results for the year are summarised as follows -

	2010 Unrestricted Funds £	2010 Restricted Funds £	2010 Total £	2009 Total £
Incoming resources	2,843,308	1,226,455	4,069,763	3,909,892
Resources expended	(2,807,574)	(1,200,500)	(4,008,074)	(3,812,654)
	35,734	25,955	61,689	97,238
Realised gain/(loss) on pension scheme	(1,523,000)	-	(1,523,000)	333,000
Net increase/(decrease) in funds	(1,487,266)	25,955	(1,461,311)	430,238

The volatility of the effects of Financial Reporting Standard 17 continued to impact significantly on the results of FPA. Prior to any adjustment the pension costs the Unrestricted gain was £109,534 which exceeded the Trustees target surplus of £50,000. In this respect the trustees considered the results to be satisfactory.

The deficit on the pension has been addressed in the year. A deficit reduction plan has been adopted which will see contributions of £288,000 being made annually for each of the next eight years.

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 the same.

The principal financial risk identified by the trustees is the final salary pension scheme. The deficit on this scheme 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 the income so that this risk is mitigated.

Investment Policy

During the year the trustees appointed an investment manager, Schroders, to invest free funds for a long term investment, on the basis of a low to medium risk profile.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2010

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 lasts for eight years and it is expected that the reserves policy target will not be met whilst the recovery plan is in place.

Trustees' responsibility for the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- make judgements and 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
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time 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.

Trustee indemnity insurance was taken out during the year.

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

15 September 2010

**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 31 March 2010 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities 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) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). This report, including our opinion, has been prepared for and only for the company'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 company'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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

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

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion

the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
the financial statements have been prepared in accordance with the Companies Act 2006,
and the information given in the Trustees' Annual Report is consistent with the financial statements

Mazars LLP, Chartered Accountants (Statutory Auditor)
Philip Verity (Senior statutory auditor)

The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF

3rd November 2010

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)

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 a fair value of the legacy has been obtained

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 complied with

Publications, training and service income

Publications income is included as 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

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 any provision for any permanent diminution in value

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 statement of financial activities 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 2010**

	Note	2010 Unrestricted funds	2010 Restricted funds	2010 Total	2009 Total
		£	£	£	£
INCOME AND EXPENDITURE					
Incoming resources					
Incoming resources from generated funds					
Voluntary income		72,671	-	72,671	50,872
Activities for generating funds		55,633	-	55,633	60,059
Investment income	3	59,718	-	59,718	85,589
		<u>188,022</u>	<u>-</u>	<u>188,022</u>	<u>196,520</u>
Incoming resources from charitable activities					
Grants, projects and contracts	1	343,230	1,226,455	1,569,685	1,338,804
Publications, training and service income	2	2,312,056	-	2,312,056	2,374,568
		<u>2,843,308</u>	<u>1,226,455</u>	<u>4,069,763</u>	<u>3,909,892</u>
Total incoming resources					
Resources expended					
Voluntary income	5	47,222	-	47,222	43,387
Cost of generating funds	5	81,399	-	81,399	79,614
Grants, projects and contracts	5	343,230	1,200,500	1,543,730	1,398,408
Publications, training and service costs	5	2,242,014	-	2,242,014	2,188,120
Governance costs	5	19,909	-	19,909	17,125
Other	5	73,800	-	73,800	86,000
		<u>2,807,574</u>	<u>1,200,500</u>	<u>4,008,074</u>	<u>3,812,654</u>
Total resources expended					
Net incoming resources before exceptional costs and other recognised gains		35,734	25,955	61,689	97,238
Realised actuarial gain/(deficit) on pension scheme	19	(1,523,000)	-	(1,523,000)	160,000
Realised gain on cessation of pension scheme accrual	19	-	-	-	173,000
		<u>(1,487,266)</u>	<u>25,955</u>	<u>(1,461,311)</u>	<u>430,238</u>
Net increase/(decrease) in funds					
Fund balances at 1 April 2008		<u>730,448</u>	<u>106,277</u>	<u>836,725</u>	<u>406,487</u>
Fund balances at 31 March 2009		<u>(756,818)</u>	<u>132,232</u>	<u>(624,586)</u>	<u>836,725</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

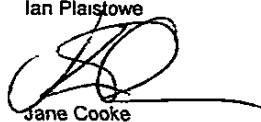
THE FAMILY PLANNING ASSOCIATION

BALANCE SHEET AT 31 MARCH 2010

	Note	2010 £	2010 £	2009 £	2009 £
Fixed assets					
Tangible fixed assets	9	259,238		267,763	
Investments	10	<u>748,009</u>		-	
			1,007,247		267,763
Current assets					
Stocks	11	174,053		121,667	
Debtors	12	519,508		653,545	
Cash at bank and in hand		<u>196,653</u>		<u>1,121,874</u>	
		890,214		1,897,086	
Creditors amounts falling due within one year	13	<u>(662,047)</u>		<u>(776,124)</u>	
Net current assets			228,167		1,120,962
Creditors amounts falling due after one year					
Defined benefit scheme deficit	19		(1,860,000)		(552,000)
			<u>(624,586)</u>		<u>836,725</u>
Income funds					
Restricted funds	15		132,232		106,277
Unrestricted funds					
Other charitable funds	15		(756,818)		730,448
			<u>(624,586)</u>		<u>836,725</u>

Approved by the board 15th September 2010 and signed on its behalf by


Ian Plaistowe


Jane Cooke

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

THE FAMILY PLANNING ASSOCIATION

CASH FLOW STATEMENT

For the year ended 31 March 2010

	Note	2010 £	2010 £	2009 £	2009 £
Net cash (outflow)/inflow from operating activities	16		(131,939)		128,273
Returns on investment and servicing of finance					
- net interest received			2,294		19,125
Capital expenditure and financial investment					
- purchase of fixed assets	9	(47,567)		(44,237)	
- investment made		(748,009)		-	
- proceeds from disposal of property		-		215,000	
			(795,576)		170,763
(Decrease)/ increase in the year	17		(925,221)		318,161

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

1 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2010 £	2009 £
Core funding		
-England	140,000	130,000
-Northern Ireland	178,230	169,576
-Scotland	25,000	25,000
Restricted income (see below)	1,226,455	1,014,228
	<u>1,569,685</u>	<u>1,338,804</u>

A detailed analysis of restricted income is provided in note 23

2 PUBLICATIONS, TRAINING AND SERVICE INCOME

	2010 £	2009 £
Service contract income	1,329,190	1,149,488
Publications income	736,110	770,376
Training & consultancy income	246,756	454,704
	<u>2,312,056</u>	<u>2,374,568</u>

All publications, training and service income is unrestricted

3 INVESTMENT INCOME

	2010 £	2009 £
Property rental		-
Bank interest received	2,294	18,522
Bank interest received- restricted	-	603
Investment impairment	(1,991)	-
Royalty received	59,415	59,791
Other income	-	6,673
	<u>59,718</u>	<u>85,589</u>

Except as stated all investment income is unrestricted

4 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

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

5 Total resources expended

Type of expense	Basis of apportionment	Governance costs Unrestricted	Other	Voluntary income	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 23)	2010 £	2009 £
Staff costs salary, ni and pension	direct		73 800	23 742	390 205	243 026	131,249	37,440	83 433	740 273	1,733,168	1,528 447
Staff costs other	direct											
Recruitment costs	direct				11,350	4,728					30,051	29,203
Travel & subsistence costs	direct				1,052	9,372	9,054	1,629	28 878	13 973	112,725	97 360
Consultants	direct				3 784					62,740	3,784	29 310
Publicity press marketing	direct				30,000	54 491	5 000			-	89 491	70 661
Associate trainer and venue costs	direct						184,885	18 850		18 000	221,835	299,711
Printing and dispatch costs	direct				845 000	130 256				43,751	819,007	832,982
Audit fees	direct	17,547									17,547	14 540
Project expenditure for Northern Ireland projects	direct											134,391
Legal & professional fees	direct				771	23,382	3 659		89,984	10,348	128,124	55 869
Office related expenditure	head count			7,711	100 243	53 990	30 844	7 711		69 758	270,255	169,301
Rent & services	head count			5 599	72,787	39 201	22,396	5 599		38 804	184,386	171 535
Bank charges	head count			183	2 509	1,354	772	183		-	5,021	3,028
Project refund	direct								15 348		15,348	
Insurance	head count	2,382		849	11,037	5 698	3 396	849		-	24,429	15 576
Depreciation	head count			2 157	28 041	15 109	8 628	2 157		-	56,092	53 271
Overhead recovered from project funding	direct						(202,855)			202,855		-
General office and finance staff	head count			6,971	90,623	48,785	27,884	6,971	115,587	-	298,831	307 369
Total expenditure		19 808	73 800	47 222	1 387 382	628 620	225,012	81,398	343,230	1 200 500	4,008,074	3 812 654

Other costs relate to the charges resulting from FRS17

THE FAMILY PLANNING ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

6 Resources expended on restricted projects	Staff costs	Staff advertising	Travel	Rent & service	Professional fees	Press	Office related expenditure	Training fees	Printing and storage	Overhead	Total
Pamela Sheridan Prize										2,500	2,500
Homeless project	40,578	2,350	5,090	6,038			17,895		9,109	19,215	108,273
Children's & Young persons grant funded by Parenting Fund	189,501		8,082				6,125		14,675	50,841	289,204
Asylum Seekers project funded by Lambeth Learning disabilities funded by City of Westminster Scotland	32,698	1,484	1,015				2,489	18,000		9,198	27,188
Sexability funded by the Big Lottery Fund	38,267			7,840	10,198					17,996	58,131
Speakeasy project in Scotland funded by Big Lottery Fund	111,436		9,905				30,175			28,911	38,287
Wales											188,485
Community Education Project	16,898		6,028	7,500			3,750		9,080	19,428	62,682
	435,378	3,834	30,100	21,378	10,198		60,414	18,000	35,333	140,085	760,718
Northern Ireland											
Core	64,405										64,405
EHSSB- Choices	9,729		1,256	1,429			358		789		13,561
WHSSB- Choices	13,948		474	1,070			524		702	715	17,433
NHSSB- Choices	17,078		1,802	1,191			386		891	10,048	31,184
SHSSB- Choices	9,735		1,162	148			225		703	(4,183)	7,780
Bout Ye funded by the Big Lottery Fund										20,428	20,428
WHSSB- Bout Ye	10,821		1,507	1,070			523		690	9,377	23,988
NHSSB- Bout Ye	11,300		1,899	382			300		780	1,863	18,344
SHSSB- Bout Ye	11,779		2,124	1,840			154		678		16,073
EHSSB- Bout Ye	11,300		1,178	870			154		745	14,245	14,245
Speakeasy DHSSPS	23,265		2,338	1,871			4,764		678	4,239	37,155
IPDF	22,800		869	1,826			346		1,082	24,494	51,214
Just Ask funded by the Big Lottery Fund	18,382		4,445	1,638			259		43	(1,814)	22,831
Homeless project by the Children's Fund of DHSSPS	11,749						-		-	147	11,896
Raising Aspirations Project sponsored by the Southern Board	68,824	10,139	13,591	3,985	150		1,349		839	8,362	90,525
	304,895	10,139	32,640	17,428	150		9,342		8,418	58,770	439,782
Total	740,273	13,873	62,740	38,804	10,348		69,756	18,000	43,751	202,855	1,200,500

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

7 STAFF COSTS

	2010 £	2009 £
Wages and salaries	1,720,564	1,569,140
Social security costs	161,560	150,821
Pension costs	147,874	115,855
	<u>2,029,998</u>	<u>1,835,816</u>

The average number of employees during the year was as follows

	Number	Number
Finance and administration	9	7
Fundraising	1	1
Press, publicity and publications	10	9
Education and training	12	10
Regions	28	24
Information	9	9
	<u>69</u>	<u>60</u>

2 employees received emoluments in excess of £50,000 during the year (2008 2)

>£50,000<£55,000 1

>£70,000<£75 000 1

Trustee indemnity insurance of £2,362 was purchased during the year (2008 £3,150)

No trustees received any remuneration in the year Trustees travel expenses of £2,201 (2009 £233) were paid this year The travel costs were incurred for travel to the trustee meetings

8 NET INCOMING RESOURCES

	£	£
Net incoming resources are stated after charging		
Auditors' remuneration	15,000	15,000
Depreciation of tangible fixed assets	<u>56,092</u>	<u>54,165</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

9 TANGIBLE FIXED ASSETS

	Leasehold improvements	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2009	247,875	176,234	424,109
Additions	-	47,567	47,567
At 31 March 2010	<u>247,875</u>	<u>223,801</u>	<u>471,676</u>
Depreciation			
At 1 April 2009	65,437	90,909	156,346
Charge for the year	24,787	31,305	56,092
At 31 March 2010	<u>90,224</u>	<u>122,214</u>	<u>212,438</u>
Net book amount at At 31 March 2010	<u>157,651</u>	<u>101,587</u>	<u>259,238</u>
Net book amount at 31 March 2009	<u>182,438</u>	<u>85,325</u>	<u>267,763</u>

10 FIXED ASSET INVESTMENT

	2010 £	2009 £
Investment in managed fund	750,000	-
Movement in the year	(1,991)	-
Carrying value at the year end	<u>748,009</u>	<u>-</u>

The fund is managed by Schroders and although the fund can be cashed at anytime the trustees intention is that the investment is to be held for the long term

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

	2010 £	2009 £
11 STOCKS		
Publication stocks	<u>174,053</u>	<u>121,667</u>
12 DEBTORS		
	2010 £	2009 £
Trade debtors	342,573	602,686
Royalty debtor	28,490	28,490
Other debtors	29,921	4,548
Prepayments and accrued income	<u>118,524</u>	<u>17,821</u>
	<u>519,508</u>	<u>653,545</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

13 CREDITORS. AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £	2009 £
Trade creditors	168,458	147,240
Social security and other taxes	179,499	169,051
Pension contributions	9,900	5,397
Other creditors	116,513	116,566
Accruals & deferred income	187,677	337,870
	<u>662,047</u>	<u>776,124</u>

14 RESERVES

Restricted funds

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

	2010 £	2009 £
Balance at 1 April 2009	106,277	165,278
Incoming resources	1,226,455	1,014,831
Resources expended	(1,200,500)	(1,073,832)
Transfer from unrestricted funds	-	-
Balance at 31 March 2010	<u>132,232</u>	<u>106,277</u>

Revaluation reserve

	2010 £	2009 £
Balance at 1 April 2009	-	212,800
Revaluation in the year	-	-
Transfer to unrestricted fund on realisation	-	(212,800)
Balance at 31 March 2010	<u>-</u>	<u>-</u>

Other charitable funds

	2010 £	2009 £
Balance at 1 April 2009	730,448	28,409
Incoming resources	2,843,308	2,895,061
Resources expended	(2,807,574)	(2,755,822)
Transfer from revaluation reserve of realised gain	-	212,800
Movement on pension fund valuation	(1,523,000)	350,000
Balance at 31 March 2010	<u>(756,818)</u>	<u>730,448</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

15 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2010 are represented by

	Unrestricted funds	Restricted funds	2010	2009
	£	£	£	£
Tangible fixed assets	1,007,247	-	1,007,247	267,763
Current assets	641,469	248,745	890,214	1,897,086
Current liabilities	(545,534)	(116,513)	(662,047)	(776,124)
Defined benefit scheme deficit	(1,860,000)	-	(1,860,000)	(552,000)
	<u>(756,818)</u>	<u>132,232</u>	<u>(624,586)</u>	<u>836,725</u>

16 RECONCILIATION OF CHANGES IN RESOURCES TO OPERATING CASH FLOWS

	Total 2010	Total 2009
	£	£
Net incoming resources	(1,461,311)	430,238
(Decrease)/increase in pension fund deficit	1,308,000	(350,000)
Net interest	(2,294)	(19,125)
Operating surplus/(deficit)	<u>(155,605)</u>	<u>61,113</u>
Depreciation and amortisation charges	56,092	54,165
Increase in stock	(52,386)	9,421
Decrease in debtors	134,037	22,495
(Decrease) in creditors	(114,077)	(18,921)
Net cash inflow from operating activities	<u>(131,939)</u>	<u>128,273</u>

17 ANALYSIS OF CASH

	At 1 April 2009	Cash flow	At 31 March 2010
	£	£	£
Cash at bank and in hand	<u>1,121,874</u>	<u>(925,221)</u>	<u>196,653</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

18 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 the 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 £289,200 in line with the recovery plan agreed in the year.

A full actuarial valuation was carried out at 1 April 2008 and updated to 31 March 2010 by a qualified independent actuary. The major assumptions used by the actuary were:

	31 March 2010	31 March 2009
Rate of increase in salaries	n/a	n/a
Pension increases subject to LPI	3.7%	3.0%
Pension increases subject to LPI minimum 3%	4.0%	3.5%
Discount rate	3.0%	6.7%
Inflation assumption	3.9%	3.0%
Expected return on plan assets	5.0%	5.4%
Life expectancy- retiring on accounting date	86.5	87.0
Life expectancy- retiring 20 years after accounting date	89.5	n/a

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 2010 £	31 March 2009 £
Cash and other net assets	22,000	9,000
Group Pension Contract	4,028,000	3,248,000
Total fair value of scheme assets	4,050,000	3,257,000
Present value of scheme liabilities	(5,910,000)	(3,809,000)
Deficit in scheme	(1,860,000)	(552,000)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

19 PENSIONS (continued)

Analysis of the amount charged to
the statement of financial activity
For the accounting period

	31 March 2010 £	31 March 2009 £
Current service cost	-	(38,000)
Closing of the scheme to future accrual	-	173,000
Operating charge is the current service cost	-	135,000
Expected return on pension scheme assets	181,000	238,000
Interest on pension scheme liabilities	(254,800)	(286,000)
Other finance income	(73,800)	(48,000)
Actual return on pension scheme assets	233,000	(587,000)
Less Expected return on pension scheme assets	(181,000)	(238,000)
Actual return less expected return on pension scheme assets	414,000	(825,000)
Experience gains and losses arising on the ansing on the scheme liabilities	(107,000)	119,000
Change in assumptions underlying the present value of the scheme liabilities	(1,830,000)	866,000
Actuarial (loss)/gain recognised	(1,523,000)	160,000
Operating charge	-	135,000
Other finance income	(73,800)	(48,000)
Actuarial (loss)/gain	(1,523,000)	160,000
Total amounts recognised in the statement of financial activity	(1,596,800)	247,000

Defined benefit scheme

	£	£
Movement in year		
Operating charge	-	135,000
Contributions	289,200	103,000
Past service costs	-	-
Other finance costs	(74,000)	(48,000)
Actuarial (loss)/gain	(1,523,200)	160,000
Movement in deficit during the year	(1,308,000)	350,000
Deficit in scheme at beginning of the year	(552,000)	(902,000)
Deficit in scheme at end of year	(1,860,000)	(552,000)

Amounts for the current and previous four years are as follows

Defined benefit pension plans

	31 March 2010 £	31 March 2009 £	31 March 2008 £	31 March 2007 £	31 March 2006 £
Defined benefit obligation	(5,910,000)	(3,809,000)	(4,746,000)	(4,956,000)	(5,190,000)
Plan assets	4,050,000	3,257,000	3,844,000	4,355,000	3,938,000
Deficit	(1,860,000)	(552,000)	(902,000)	(601,000)	(1,252,000)
Experience adjustments on plan liabilities	(107,000)	119,000	9,000	26,000	34,000
Experience adjustments on plan assets	414,000	(825,000)	(415,000)	78,000	418,000

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

19 PENSIONS (continued)

Defined contribution scheme

The employer's contribution due in the year was £44,208 (2009 £25,540)

20 CAPITAL COMMITMENTS AND SUBSEQUENT EVENT

The company did not have any capital commitments at 31 March 2010 or 31 March 2009

21 CONTINGENT ASSETS/LIABILITIES

Dilapidations

The financial statements include a provision of £84,782 in respect of dilapidations at FPA's former offices
They do not include any amount in respect of a counterclaim which FPA has made against the landlord

22 LEASING COMMITMENTS

Operating lease payments amounting to £132,431 (2009 £132,441) are due within one year
The leases to which these amounts relate expire as follows

	2010 Land and buildings £	2010 Other £	2009 Land and buildings £	2009 Other £
In one year or less	11,557	-	11,220	-
Over one and less than five	-	12,992	-	11,841
Over five years	96,800	-	96,800	-
	<u>108,357</u>	<u>12,992</u>	<u>108,020</u>	<u>11,841</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

23 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	27 742	-	-	-	2 500	25 242
Core Grant	-	140 000	-	140 000	-	-
Homeless project	-	-	108 273	-	108 273	-
Children s & Young persons grant funded by Parenting Fund	-	-	289 204	-	289 204	-
Supporting BME women project funded by Lambeth	-	-	27 198	-	27 198	-
Learning disabilities funded by City of Westminster	-	-	58 131	-	58 131	-
Scotland						
Core Grant	-	25 000	-	25,000	-	-
Speakeasy project in Scotland	33 553	-	187,452	-	198 465	24 540
Sexability funded by the Big Lottery Fund	9 922	-	28,345	-	38 267	-
Sexability funding received from the Robertson Trust	-	-	10 000	-	-	10 000
Wales						
Community Education Project	-	-	100 692	-	100 692	-
Northern Ireland						
Core Funding	-	178 230	26 395	178 230	26 395	-
EHSSB- Choices	2 629	-	14 315	-	13 561	3 383
WHSSB- Choices	-	-	25 492	-	17 433	8 059
NHSSB- Choices	-	-	31 194	-	31 194	-
SHSSB- Choices	-	-	-	-	7 790	(7 790)
Bout Ye funded by the Big Lottery Fund	20 428	-	-	-	20 428	-
WHSSB- Bout Ye	-	-	24 625	-	23 988	637
NHSSB- Bout Ye	-	-	32 688	-	18 344	18 344
SHSSB- Bout Ye	5 313	-	-	-	18 673	(11 360)
EHSSB- Bout Ye	544	-	12 118	-	14 245	(1 583)
Speakeasy DHSSPS	17 116	-	41 200	-	37 155	21 161
IPPF	1 712	-	51,214	-	51 214	1 712
Just Ask funded by the Big Lottery Fund	(6 191)	-	29 122	-	22 931	-
Homeless project by the Children s Fund of DHSSPS	(11 814)	-	18 113	-	11 896	(5 597)
RAP	-	-	122 686	-	90 525	32 161
Pro-Choice DVD	5 323	-	-	-	-	5 323
All About Us	-	-	10 000	-	-	10 000
	108 277	343 230	1 228 455	343 230	1 200 500	132 232

See note 24 for descriptions of some of the significant restricted funds

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

24 RESTRICTED INCOME

Pamela Sheridan Prize

This award recognises good practice in Sex and Relationships Education

Homeless Project

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

Parenting Fund

This is a Department for Schools funded project which provides parents with education, information resources and support to enable them to take on the role of sex educators and provide positive sex education in the home

Asylum Seekers Project

Funded by the London Borough of Lambeth council this project delivers free sexual health workshops to women only groups who have black and ethnic backgrounds

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 project has received extended funding so that it will run to 2011

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

Research

A three year research project into the sexual health and well-being of people with learning disabilities in Northern Ireland. This is funded by the Big Lottery Fund

Homeless Project

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

Choices

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

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2010

24 RESTRICTED INCOME

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

