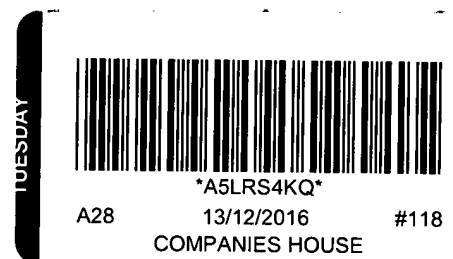


Registered Charity Number: 250187
Registered Company Number: 887632



The Family Planning Association

Report and financial statements

31 March 2016

The Family Planning Association

Report and financial statements

Year ending 31 March 2016

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The Family Planning Association

Reference and administrative details of the charity, its Trustees and advisers

Year ending 31 March 2016

Trustees	Dr Valerie Day Ms Nicole Langlois Ms Marta Garcia Mr Gary Lawson Ms Anthea Morris Ms Kay Brown Ms Helena Dollimore Mr David Harris Ms Sophie Lumley Ms Shenaz Matadar Ms Verity Pooke Ms Ellie Munro Ms Zoe Stewart	Chair Vice Chair (resigned 24 June 2015) (appointed as Vice Chair 16 September 2015) Honorary Treasurer (resigned 01 February 2016) Honorary Treasurer (appointed 17 August 2016) (resigned 16 September 2015) (appointed 10 December 2015) (resigned 13 June 2016) (resigned 25 November 2015) (resigned 29 November 2016) (appointed 10 December 2015) (appointed 10 December 2015)
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Chief Executive Officer Ms Natika H Halil

Charity number 250187

Company number 887632

Registered and principal office 23-28 Penn Street
London
N1 5DL

Statutory auditor Moore Stephens LLP
150 Aldersgate Street
London
EC1A 4AB

Principal bankers The Co-operative Bank plc
80 Cornhill
London
EC3V 3NJ

Solicitors IBB Solicitors
Capital Court
30 Windsor Street
Uxbridge
UB8 1AB

The Family Planning Association

Report of the Trustees

Year ending 31 March 2016

Objectives and activities

The objectives of the Family Planning Association (FPA) as stated in its Memorandum of Association 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 aim and objectives and developing and monitoring performance against the plan described below.

To meet the objectives, FPA plans to:

Help establish a society where everyone has positive, informed and non-judgemental 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.

FPA's strategic plan and business development plan are used as executive guides to fulfil these objectives with set key performance indicators.

In addition, FPA produces and provides information resources to the general public and professionals to enable informed choice. We also deliver training programmes on sex and relationships, as well as projects working with vulnerable young people.

Our opinion pieces and media work promote positive, informed non-judgmental attitudes and our advocacy work ensures that we communicate the voice of the public to parliamentarians.

Achievements and performance

To the year ending 31 March 2016 FPA set out to do the following:

Launch our social enterprise FPA Pleasure www.fpapleasure.co.uk

FPA is concerned that sex toys have negative connotations and are misconstrued by the media, frequently associated with pornographic images. To address this we launched FPA Pleasure in June 2015, which is a website celebrating sexual pleasure and wellbeing. The site is used to publish straightforward information, advice and opinion pieces, as well as selling a range of products to add pleasure and enjoyment. It is the only sex toy shop run by and for a registered charity. The aim is that surplus funds will be invested back into FPA's core charitable activities.

The launch was extremely successful with an event at the Wellcome Trust hosted by Embarrassing Bodies star Dr Dawn Harper with excellent media coverage in The Guardian, Good Housekeeping, Third Sector, Civil Society, Third Force news and social media coverage on Twitter.

Since the launch, the website has not generated significant sales and the project is now under review.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Improve marketing strategies for commercial activities.

In August 2015, we increased our focus on sales and marketing with a clear aim of developing this area of FPA in order to increase unrestricted funding. This has meant more targeted email communications for FPA's commercial activities, such as training, publications and product sales. We have also continued to market our e-learning tool for primary schools: Growing up with Yasmine and Tom, in order to progress towards realising the potential that this product has both to improve the quality of personal, social, health and economic (PSHE) education for primary school children and to contribute income to support FPA's advocacy work.

We were already in receipt of Google Adwords with an estimated \$10,000 a month having been successfully awarded in 2011. Being able to use this for advertising is extremely useful for promoting FPA and our resources. There are limitations however, which mean that paying customers may have more scope for placing higher bids on the same adword. For example, the highest we can bid on an adword is \$2, as we are in receipt of a grant. A paying customer could bid more and therefore win a higher ranking on a google search. Despite the term FPA and Family Planning Association, ranks as number one, placing FPA's website in a prime position in a Google search. This enables customers to find our website and shop with ease.

In addition, and due to funding changes, we were also granted a license by Public Health England to sell our contraception, sexually transmitted infections (STI) and pregnancy choices information booklets, which had been developed to fulfil a previous contract. All of the training, publications and products we provide are directly related to our objective of promoting information on good sexual health and wellbeing for all.

Provide high-quality contraception and sexually transmitted information (STI) in a digital and accessible concise format.

Recognising the importance of meeting modern expectations for access to information, FPA moved towards a digital offer for our sexual health information, which entailed developing our information on contraception, STIs and pregnancy choices into a concise version easily downloadable from our website. The offer was to sexual health service providers, such as GPs and sexual health staff in clinical settings, as well as charities providing sexual health services. To date we have had an uptake of 3,175 registered member accounts with 2,888 active email addresses.

All information is also still freely available and accessible through FPA's website through our Help and advice pages.

In December 2015, which was the last quarter of our existing information contract, a tender for a new programme of Sexual and Reproductive Health Information on behalf of Public Health England was released. We were successful in our bid and were awarded a three-year programme of work commencing April 2016.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Provide up-to-date training for professionals and parents on sexual health.

FPA continues to be the UK's leading provider of sexual and reproductive health training for professionals, working with more than 1,500 course participants over around 100 days in the last year. Our range of courses for professionals working with people with learning disabilities were among those most often requested by commissioners. Demand was very high for our two-day contraception open course, proving very popular with practice nurses, meaning that we ran double the number usually scheduled and each course was booked to capacity.

FPA also provides Speakeasy courses for parents and carers enabling them to have conversations with their children about sex and relationships. These are often delivered through local schools or community groups as well as looked-after children services and learning disability services who deliver courses locally. We also provide facilitator training to organisations whose staff can benefit from this training. These include local authorities, school staff, public health teams, and children's centres. In 2015-16 we delivered Speakeasy courses to 200 parents and carers and trained 50 new facilitators.

Maximise consultancy opportunities as experts in the field of sexual and reproductive health.

FPA provides consultancy work as experts to help to ensure the quality of sexual and reproductive health information. In 2015-16 we did this through a range of areas: providing workshops, advising on external contraceptive campaigns, being part of conference panels, and providing opinion pieces and articles to media. We also worked in collaboration with Reckitt-Benckiser to produce a TV advert on contraceptive choices to be aired in the next financial year.

Continue to advocate for the sexual health rights of people with learning disabilities.

Our successful programmes working with people with learning disabilities continued in 2015-16 with our Just Ask project in Northern Ireland, our Good Sexual Health Programme in Westminster London and Jiwsj in North Wales. Over the past year we have exceeded our targets and have delivered over 500 workshops to parents, carers and people with learning disabilities. This is a crucial area of work for FPA as we continue to advocate so that people with learning disabilities are afforded the same sexual rights as everyone else, and kept free from the risk of sexual harm.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Lobby for high-quality standards in sexual health services to be maintained and counter any cuts during political changes and austerity measures.

In 2015-16 we continued to respond to a number of government consultations including a key National Institute for Health and Care Excellence Quality Standard on contraception care. We met with a number of Members of Parliament (MPs) in Westminster and Members of the Legislative Assembly (MLAs) in Northern Ireland to raise key issues in sexual and reproductive health. We also commissioned an influential report Unprotected Nation 2015 www.fpa.org.uk/UN2015 which considered the knock-on effects of a 10% cut in spending on contraception and sexual health services. The analysis found a 10% reduction in funding could result in having to spend an extra £8.6 billion over the next five years as a result of additional unintended pregnancies and sexually transmitted infections. It also highlighted that £1 of funding lost could cost as much as £86 in services needed. The report was used widely across the sector and press coverage has included The Guardian, The Debrief, Pulse and OnMedica. The report launch was well supported on social media, with an estimated reach on Twitter of more than 54,000 accounts.

Continue to work with young people to enable them to make informed decisions about their personal and sexual relationships.

In 2015-16 we participated in YSAFE, the young people's network, as the UK Member Association of the International Planned Parenthood Federation (IPPF) promoting their day of action for young people's sexual health. We will be reinstating our Youth Advocacy Committee in 2016-17 so that young people have a stronger voice within FPA. This is in addition to our commitment of having our board made up of at least 20% young people.

Our young people's resources continued to be widely disseminated to primary and secondary schools and we developed a new resource on female genital mutilation (FGM). FGM ties in with FPA's work because of the detrimental effect it has on young girls' sexual and reproductive health, affecting menstruation and sexual pleasure and activity. The aim of the resource is to raise awareness of the practice and to know how to report it and where to get help. We have targeted primary schools in areas with populations where communities who may be at risk of FGM reside. By going directly to primary schools it is hoped that those young girls most at risk will be informed and empowered to discuss the issues they may face with trusted professionals, such as their teachers.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Continue to advocate for the rights of women in Northern Ireland to have the same legal access to abortion services as the rest of the UK.

FPA continues to be an active key member of campaign groups, such as Voice for Choice, and is now contributing to work on a joint project to map 2015-intake MPs' views on abortion. As campaigners prepare to mark the 50 year anniversary of the 1967 Abortion Act, the All-Party Parliamentary Group on Sexual and Reproductive Health, to which FPA provides the secretariat, held an event to discuss how legislation could be improved so that all patients can receive the highest possible standard of care. Speakers representing abortion care providers, clinicians and the legal profession discussed the limitations of the current law.

In developing our new strategic plan, abortion rights for women in Northern Ireland continued to be high on our agenda with a planned programme of work and events for 2016-17.

Re-launch our membership scheme, giving relevant professionals and members of the public special access to our services

The launch of our new membership packages has been delayed until 2016-17 to enable us to further consider what content will be most likely to engage people and bring positive benefit to members and to FPA.

Continue to be the UK Member Association of the International Planned Parenthood Federation (IPPF).

FPA continues to be the UK representative and Member Association of IPPF, attending meetings and workshops in Brussels and elsewhere in order to further the aims of sexual and reproductive healthcare across wider Europe. Through representing the UK we ensure good visibility on sexual and reproductive issues. We work in collaboration with IPPF and other Member Associations targeting governments to respect, protect and fulfil sexual and reproductive rights and gender equality.

Carry out strategic preparation for developing and launching our new three-year strategic plan in 2016.

Strategic planning continued in FPA and we developed a new three-year strategic plan based on the Theory of Change model. This will be implemented from April 2016. Our three main areas of strategic intent are as follows.

1. Those of reproductive age, parents, people with learning disabilities and older people will have improved access to high-quality information, education programmes and training by 2019.
2. High-quality sex and relationships education (SRE) will be a part of ALL primary and secondary UK national curriculums by 2019.
3. ALL women in the UK, including those in Northern Ireland (NI), will have ease of access to NHS abortion services by 2019.

The Family Planning Association
Report of the Trustees (continued)
Year ending 31 March 2016

Financial review

The closing reserves for the charity are summarised as follows:

2016 Unrestricted Funds	2016 Restricted Funds	2016 Total	2015 Total
£(487,794)	£2,500	£(485,294)	£(247,708)

The Statement of Financial Activities shows total income of £1,344,472, a reduction on last year of £436,379 (25%). Expenditure totalled £1,277,057 representing a decrease on prior year of £638,369 (33%). Overall there was a **net surplus of £67,414** before technical valuation movements on the defined benefits pension scheme (DBPS). This represents a £202k improvement on last year's net surplus before technical valuation adjustments.

The main reasons behind the movements in income and expenditure were:

Income

£000

Reduction in Voluntary Income	29
Reduction in Rental Income	73
Reduction in NI Core Funding	29
Reduction in Services Income	148
Termination of restricted fund projects	158
Sundry movements	<u>(1)</u>
Total decrease in income	<u>436</u>

Expenditure

Savings in staff related and consultancy costs	273
Savings in other trading costs	250
Savings in occupancy costs net of relocation costs	90
Sundry movements	<u>25</u>
Total decrease in expenditure	<u>638</u>

The charity traded at a surplus before actuarial movements on the DBPS and continues to do this into 2016/17. Where funding for specific projects come to their planned end, the related expenditure also ceases. FPA chose to relocate to smaller, more efficient offices in Hoxton during the year which reduced its occupancy expenditure.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

The latest actuarial valuation of the DBPS as at 31 March 2016 showed, in comparison with the previous year, a reduction in value of the underlying assets of the fund against its future liabilities of £305,000. In accordance with the financial reporting standard: FRS 102 we have recognised this technical valuation change in the 2016 Statement of Financial Activities.

Risk management

The Trustees review FPA's risk register at board meetings and at the Finance, Audit, Investment and Risk Committee and consider the adequacy of the steps taken by the senior management team (SMT) to mitigate risk. The principal risks identified are as follows:

The main financial risks facing the charity are continuing reduction in funding for its projects and the pension deficit. The charity has agreed a recovery plan with the pension scheme Trustees to meet the deficit, (which has been approved by the Pension Regulator), and all payments have been made by the due date. We have taken, and will continue to take significant steps to increase the underlying strength of our trading operations, specifically the sales of products and publications, including our e-learning resource, Growing up with Yasmine and Tom, as well as the provision of training and consultancy. We envisage that our trading activities over the next few years will help to reduce any risk we may face from reductions in funding and will meet the agreed contributions to the DBPS shortfall.

The final salary pension scheme

The scheme was closed to new members with effect from 1 November 2008 and there was a deficit of £1,406,600 calculated by the scheme actuary in the triennial valuation as at 1 April 2011. A scheme funding assessment was carried out at 1 April 2014, prepared by the scheme actuary for scheme members, indicating that the shortfall had increased to £1,732,000. An agreement was made with the Pension Regulator to repay this shortfall by monthly contributions over 16 years starting from April 2015 and ending by 31 August 2031.

During the year to 31 March 2016 the charity made contributions of £24,000 towards the deficit. The same amount is being repaid in the year to 31 March 2017, followed by £105,000 in the year to 31 March 2018.

Reserves policy

The policy is to have funds equal to approximately six months of unrestricted expenditure for charitable costs and pension deficit repayments, but this is difficult to achieve given the volatility of the financial markets. This is likely to continue until the deficit reduction plan eradicates the pension fund deficit.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

1 April 2016 – 31 March 2017

The following activities arise from a review of our previous year's activities and through developing a new three-year strategic plan. With limited resources it is crucial that we make sure that we are focused in delivering on the key issues in sexual and reproductive health. We have streamlined our intended impact to three key areas, as listed on page 6. We will focus on information provision, sex and relationships education and abortion rights for women.

The following areas highlight the main focus of our work to the year ending 2017.

1. Produce and deliver accurate, evidence-based, unbiased information on sexual and reproductive health through digital and printed sources.
2. Deliver training courses, not exclusively but with a priority focus on parenting, contraception, sex and relationships education in the classroom and delivering sex and relationships work for people with learning disabilities.
3. Improve commercial activities and marketing through effective delivery of our trading and unrestricted income business plan, including the launch of our membership scheme.
4. Improve sales of our social enterprise FPA Pleasure through adding more products and having more structured marketing activities.
5. Continue to build on the success of our online resource Growing up with Yasmine and Tom to ensure the delivery of good sex and relationship education in all schools.
6. Continue to work with people with learning disabilities through education and training. In addition, providing specialist training to staff in Hackney to offer a specialised sexual health clinic.
7. Advocate for the rights of women in Northern Ireland to have the same access to free abortion care as the rest of the UK.
8. Provide the secretariat for the All-Party Parliamentary Group on sexual and reproductive health, ensuring membership of MPs and that at least four meetings a year, highlighting key issues, take place in the House of Lords.
9. Provide the secretariat for the All Party Group in Northern Ireland, ensuring good engagement from MLAs on sexual and reproductive issues.
10. Launch a youth-led advisory programme to ensure that the voices of young people are heard across the field of sexual and reproductive health.
11. Launch new HIV Stigma Index survey capturing the experiences that young people living with HIV face.
12. Continue to be the UK Member Association of the International Planned Parenthood Federation (IPPF), ensuring good representation of key sexual and reproductive issues.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Reference and administrative details

The Trustees (who are the directors of the charity for the purposes of the Companies Act) present their annual report, together with the audited financial statements of The Family Planning Association ("FPA" or "the charity") for the Year ending 31 March 2016. The Trustees confirm that the Annual Report and financial statements of the FPA comply with the current statutory requirements, the requirements of the charity's Memorandum and Articles of Association and the provisions of the Charities SORP (FRS102), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

The Family Planning Association (FPA) is a registered charity (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.

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

Dr Valerie Day	Chair
Ms Nicole Langlois	Vice Chair (resigned 24 June 2015)
Ms Marta Garcia	(appointed as Vice Chair 16 September 2015)
Mr Gary Lawson	Honorary Treasurer (resigned 01 February 2016)
Ms Anthea Morris	Honorary Treasurer (appointed 17 August 2016)
Ms Kay Brown	(resigned 16 September 2015)
Ms Helena Dollimore	(appointed 10 December 2015)
Mr David Harris	
Ms Sophie Lumley	(resigned 13 June 2016)
Ms Shenaz Matadar	(resigned 25 November 2015)
Ms Verity Pooke	(resigned 29 November 2016)
Ms Ellie Munro	(appointed 10 December 2015)
Ms Zoe Stewart	(appointed 10 December 2015)

The Trustees decide the strategy of FPA within the objects detailed below, and approve FPA's annual aims and objectives to achieve these objects as per our intended impacts listed on page 6.

As set out in the Memorandum and Articles of Association, the number of Trustees should not be less than five and not greater than 20. The initial term of office is for two terms of three years. Upon satisfactory completion of two terms, Trustees are eligible for one further term of up to three years at the Board's request.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

The Board of Trustees meet a minimum of four times each year. There is one sub-committee of the Board, the Finance, Audit, Investment and Risk Committee (FAIR). Trustees receive updates on their duties and responsibilities and training is available. All Trustees give their time voluntarily and receive no benefits from FPA. Any expenses reclaimed from the charity are set out in note 6.

The Trustees appoint a Chief Executive Officer (CEO) who is line managed by the Chair of Trustees. The CEO is responsible for managing FPA within the objects and agreed annual aims and objectives. The CEO appoints and manages the SMT. The Chair of Trustees has regular meetings with the CEO, and the Honorary Treasurer meets regularly with the Finance Manager. Remuneration of the executive team is set against a benchmark of other charities of a similar size.

Statement of Trustees' Responsibilities

The Trustees (who are also 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

The Family Planning Association

Report of the Trustees (*continued*)

Year ending 31 March 2016

Senior Management Team (SMT)

Director of Northern Ireland	Dr Audrey Simpson OBE (until 30 June 2015)
Director for Northern Ireland	Mr Mark Breslin (from 1 July 2015)
Chief Executive Officer	Dr Audrey Simpson OBE (Interim until 7 April 2015)
	Ms Natika H Halil (from 8 April 2015)
Director of Communications, Health and Wellbeing	Ms Natika H Halil (until 7 April 2015)
Head of Finance and Facilities	Mr Marvin Wallace (from 23 February 2015 until 16 February 2016) Mr David Stein (from 15 June 2016)
Head of Communications, Digital and Marketing	Ms Rebecca Burbidge
Head of Training and Programmes	Mr Paul Casey



MARK

8/12/2016

The Family Planning Association

Independent Auditor's Report to the Trustees of The Family Planning Association

Year ending 31 March 2016

We have audited the financial statements of the Family Planning Association for the Year ending 31 March 2016 which are set out on pages 15 to 36. 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), including Financial Reporting Standard 102 (FRS 102), "the Financial Reporting Standard in the UK and Republic of Ireland".

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, 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.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on 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 31 March 2016 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.

The Family Planning Association

Independent Auditor's Report to the Trustees of The Family Planning Association (continued)

Year ending 31 March 2016

Emphasis of matter – Going concern

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in the accounting policies to the financial statements concerning the charitable company's ability to continue as a going concern. The charitable company incurred a net deficit of £237,586 during the year ending 31 March 2016 and, at that date, the company's liabilities exceeded its total assets by £485,294 after taking into account the deficit on the defined benefit pension scheme of £683,000. These conditions, along with the other matters explained more fully in the accounting policies on page 18 to the financial statements, indicate the existence of a material uncertainty which may cast some doubt about the company's ability to continue as a going concern. The financial statements do not include adjustments that would result if the company was unable to continue as a going concern.

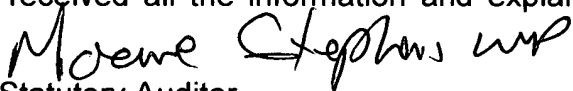
Opinion on other matter prescribed by the Companies Act 2006

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

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.


Philip Clark, Senior Statutory Auditor
for and on behalf of Moore Stephens LLP
Chartered Accountants and Statutory Auditor
150 Aldersgate Street
London
EC1A 4AB

Date: 13/12/2016

The Family Planning Association

Statement of financial activities

Year ending 31 March 2016

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total £	2015 Total £
Income from:					
Donations and Legacies	1	9,436	-	9,436	38,855
Investments	2	568	-	568	78,834
Charitable activities:					
Core project funding	3	175,796	519,508	695,304	882,206
Publications, training and service income	4	639,164	-	639,164	780,955
Total Income		824,964	519,508	1,344,472	1,780,850
Expenditure on:					
Raising funds		595	-	595	-
Charitable activities		803,492	472,971	1,276,462	1,864,426
Other		-	-	-	12,000
Total Expenditure	5	804,087	472,971	1,277,057	1,876,426
Net Income/ (Expenditure) before transfers		20,877	46,537	67,414	(95,576)
Transfer between funds		157,192	(157,192)	-	-
Actual (loss) / gain on pension scheme	16	(305,000)	-	(305,000)	530,000
Net (decrease) in funds		(126,931)	(110,655)	(237,586)	434,424
Total funds brought forward		(360,863)	113,155	(247,708)	(682,132)
Total funds carried forward		(487,794)	2,500	(485,294)	(247,708)

The notes on pages 18 to 36 form part of these financial statements.

The Family Planning Association

Balance sheet

Year ending 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Tangible fixed assets	8	-	-	56,788	56,788
Current assets					
Stock	10	49,850		22,794	
Debtors	11	104,597		70,729	
Cash at bank and in hand		243,099		221,804	
		<u>397,546</u>		<u>315,327</u>	
Creditors: amounts falling due within one year	12	<u>(199,840)</u>		<u>(241,823)</u>	
Net current assets			197,706		73,504
Provisions for liabilities and charges					
Defined benefit scheme deficit	16		<u>(683,000)</u>		<u>(378,000)</u>
			<u>(485,294)</u>		<u>(247,708)</u>
Income funds					
Restricted funds	12,19		2,500		113,155
Unrestricted funds:					
Other charitable funds	12,19		<u>(487,794)</u>		<u>(360,863)</u>
			<u>(485,294)</u>		<u>(247,708)</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.

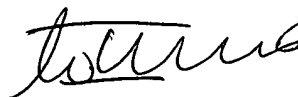
These financial statements were approved by the Trustees and authorised for issue on and signed on their behalf.

Dr Valerie Day - Chair

Ms Anthea Morris - Treasurer



Date 8/12/2016



Date 8 DECEMBER 2016

The notes on pages 18 to 36 form part of these financial statements.

The Family Planning Association

Cash Flow statement

Year ending 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
Net cash Inflow/(outflow) from operating activities	16		21,295		(20,690)
Returns on investment and servicing of finance					
- return on investment			-		-
Capital expenditure and financial investment					
- purchase of fixed assets	8	-	-	-	-
			-		-
Increase / (Decrease) in the year	14		21,295		(20,690)

The notes on pages 18 to 36 form part of these financial statements.

The Family Planning Association

Principal accounting policies

Year ending 31 March 2016

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Details of the transition to FRS 102 are shown in note 22.

The Association constitutes a public benefit entity as defined by FRS 102.

GOING CONCERN

The charitable company recorded a surplus of £67,415 on its core operating activities. As set out in note 16 to these financial statements the charitable company operates a defined benefit pension scheme (which was closed to new members in 2008) and the actuarial valuation of the scheme as at 31 March 2016 resulted in an adverse movement for the year of £305,000 during the Year ending 31 March 2016 resulting in an overall deficit of £237,586 for the year.

The charitable company had net assets of £197,706 at 31 March 2016 representing a considerable improvement on the prior year; however the valuation of the pension scheme by the actuary applying the technical provisions and assumptions at the year-end was a deficit of £683,000 resulting in an overall deficit on reserves of £485,294.

The Trustees have carefully considered the risks surrounding the charitable company's on-going financial situation and long-term sustainability. They have taken steps to rationalise the company's expenditure and source new funding streams with plans for the forthcoming year set out in the Trustees' Report. From a cashflow perspective the charitable company has been successful in negotiating Pension Fund shortfall payments with the pension scheme Trustees and with the approval of the Pension Regulator. As a consequence the pension deficit payments have, by agreement, been minimised in the short to medium term and the Trustees consider that these payments are sustainable within the company's cash flow.

As a result of these discussions and given the ongoing work to rationalise expenditure and generate additional revenue from the FPA brand, the Board of Trustees believe it is appropriate to prepare these financial statements on the going concern basis.

The Family Planning Association

Principal accounting policies

Year ending 31 March 2016

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 income 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. Income from training and services are accounted for when earned.

Property rental

Property rental income is included in incoming resource in the period when it is receivable.

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.

The Family Planning Association

Principal accounting policies

Year ending 31 March 2016

Costs of raising funds include the costs incurred in running projects and contracts, and 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.

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)

STOCK

Stock represents publication stocks which 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.

The Family Planning Association

Principal accounting policies

Year ending 31 March 2016

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

Notes to the financial statements

Year ending 31 March 2016

1. Income from Donations and Legacies

	2016 £	2015 £
Corporate donations	-	6,900
Individual donations	9,436	14,455
Legacy Income	-	17,500
	<u>9,436</u>	<u>38,855</u>

2. Income from Investments

	2016 £	2015 £
Property rental	-	73,354
Other income	160	4,029
Bank interest receivable	15	49
Royalty received	393	1,402
	<u>568</u>	<u>78,834</u>

3. Income from Charitable Activities - core project-funding

	Unrestricted £	Restricted £	2016 £	2015 £
Core funding				
- Northern Ireland	175,796	88,852	264,648	130,003
- Project Income	-	430,656	430,656	752,203
	<u>175,796</u>	<u>519,508</u>	<u>695,304</u>	<u>882,206</u>

4. Income from Charitable Activities - Service Contract, Publications, Training

	Unrestricted £	Restricted £	2016 £	2015 £
Service Contract	232,951	-	232,951	477,089
Publications	307,313	-	307,313	208,714
Training & Consultancy	98,900	-	98,900	95,152
	<u>639,164</u>	<u>-</u>	<u>639,164</u>	<u>780,955</u>

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

5. Support Cost Allocation

	Fundraising	DoH Service contract and publications	Projects	Training and Consultancy	2016	2015
	£	£	£	£	£	£
Depreciation	-	-	56,788	-	56,788	36,849
Staff costs	-	135,029	455,031	47,995	638,055	764,819
Other costs	595	165,331	375,249	41,038	582,213	375,512
	<u>595</u>	<u>30,360</u>	<u>887,068</u>	<u>89,034</u>	<u>1,277,057</u>	<u>1,177,180</u>

6. Staff Costs

	2016 £	2015 £
Wages and salaries	540,209	656,477
Social security costs	49,483	59,518
Pension costs	48,363	48,824
	<u>638,055</u>	<u>764,819</u>

The average number of employees during the year was as follows:

	Number	Number
Finance and administration	2	3
Press, publicity and publications	3	3
Education and training	2	1
Regions	13	17
Information	1	2
	<u>21</u>	<u>26</u>

Trustee indemnity insurance of £2,490 was purchased during the year (2015: £785). There were £383 (2015: £166) of travel costs reimbursed to the Trustees during the year.

There were no employees whose total employee benefits were in excess of £60,000 during the year (2015: nil).

Key management personnel consists of the Trustees and the Senior Management Team. Total employee benefits paid to key management personnel in the year amounted to £221,890 (2015: £154,063).

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

7. Net income

	2016 £	2015 £
Net income is stated after charging:		
Auditors' remuneration – external audit	9,450	9,450
Auditors' remuneration – other services	-	3,450
Auditors' remuneration – prior year undercharge	2,940	2,992
Depreciation of tangible fixed assets	56,788	36,849
Operating lease rentals	<u>44,758</u>	<u>148,259</u>

8. Tangible Fixed Assets

	Leasehold Improvements £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 April 2015	277,684	-	-	277,684
Additions	-	-	-	-
Disposals	<u>(277,684)</u>	<u>-</u>	<u>-</u>	<u>(277,684)</u>
At 31 March 2016	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 April 2015	220,896	-	-	220,896
Charge for the year	56,788	-	-	56,788
Depreciation on disposals	<u>(277,684)</u>	<u>-</u>	<u>-</u>	<u>(277,684)</u>
At 31 March 2016	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book amount at				
31 March 2016	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book amount at				
31 March 2015	<u>56,788</u>	<u>-</u>	<u>-</u>	<u>56,788</u>

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

9. Stocks

	2016 £	2015 £
Publication stocks	<u>49,850</u>	<u>22,794</u>

10. Debtors

	2016 £	2015 £
Trade debtors	75,982	66,886
Other debtors	835	934
Prepayments and accrued income	27,780	2,909
	<u>104,597</u>	<u>70,729</u>

11. Creditors: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	116,800	59,054
Social security and other taxes	23,824	(287)
Pension contributions	858	(573)
Other creditors	-	1,297
Accruals and deferred income	58,358	182,332
	<u>199,840</u>	<u>241,823</u>

12. Reserves

	2016 £	2015 £
Restricted funds comprise unexpended balances of grants received. To be applied for specific purposes.		
Balance at 1 April 2015	113,155	71,980
Income	519,508	707,893
Expenditure	(472,971)	(666,718)
Transfer to unrestricted funds	(157,192)	-
Balance at 31 March 2016	<u>2,500</u>	<u>113,155</u>

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

12. Reserves (continued)

Other charitable funds

	Total 2016 £	Total 2015 £
Balance at 1 April 2015	(360,863)	(754,112)
Income	824,964	1,072,957
Expenditure	(804,086)	(1,209,708)
Transfer from restricted fund	157,192	-
Movement on pension fund valuation	(305,000)	530,000
Balance at 31 March 2016	<u>(487,793)</u>	<u>(360,863)</u>

Fund balances at 31 March 2016 are represented by:

	Unrestricted funds £	Restricted funds £	2016 £	2015 £
Tangible fixed assets	-	-	-	56,788
Current assets	395,046	2,500	397,546	315,327
Current liabilities	(199,840)	-	(199,840)	(241,823)
Defined benefit scheme deficit	(683,000)	-	(683,000)	(378,000)
	<u>(487,794)</u>	<u>2,500</u>	<u>(485,294)</u>	<u>(247,708)</u>

13. Reconciliation of operating cash flows

	Total 2016 £	Total 2015 £
Net Income/(expenditure)	(237,586)	434,424
Increase/(decrease) in pension fund deficit	305,000	(569,000)
	67,414	(134,576)
Depreciation and amortisation charges	56,788	36,849
(Increase) / Decrease in stock	(27,057)	137,018
(Increase) / Decrease in debtors	(33,860)	69,565
Decrease in creditors	(41,989)	(129,546)
Net cash Inflow / (outflow) from operating activities	<u>21,296</u>	<u>(20,690)</u>

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

14. Analysis of cash and changes in net funds

	At 1 April 2015 £	Cash Flow £	At 31 March 2016 £
Cash at bank and in hand	<u>221,804</u>	<u>21,295</u>	<u>243,099</u>

16. 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 2014.

The contributions made in respect of the scheme for the year were £24,000 (2015: £51,000).

A full actuarial valuation was carried out at 1 April 2014 and updated to 31 March 2016 by a qualified independent actuary.

The major assumptions used by the actuary were:

	31 March 2016	31 March 2015
Rate of increase in salaries	n/a	n/a
Pension increases subject to LPI (Limited price indexation):	3.0%	3.1%
Pension increases subject to LPI minimum 3%	3.7%	3.7%
Discount rate	3.6%	4.3%
Inflation assumption	3.1%	3.3%
Expected return on plan assets	2.0%	5.0%
Life expectancy		
-male aged 65 on accounting date	87.7	87.5
-male aged 45 retiring 20 years after accounting date	89.9	90.4
-female aged 65 on accounting date	89.7	89.5
-female aged 45 retiring 20 years after accounting date	92.0	91.3

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

16. Pensions (Continued)

The expected return on scheme assets is based on market expectations 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 2016 £	31 March 2015 £
Total fair value of scheme assets	9,236,000	9,420,000
Present value of scheme liabilities	(9,919,000)	(9,798,000)
Deficit in scheme	(683,000)	(378,000)

Analysis of the amount charged to the statement of financial activities:

	31 March 2016 £	31 March 2015 £
For the accounting period		
Actual return on pension scheme assets	(166,000)	475,000
Change in assumptions underlying the present value of the scheme liabilities	(464,000)	(540,000)
Experience gains/(losses) on liabilities	310,000	623,000
Actuarial (loss)/gain recognised	(320,000)	558,000
Other finance income	(10,000)	(12,000)
Actuarial (loss)/gain	(310,000)	530,000
Contributions	24,000	51,000
Total amounts recognised in the statement of financial activity	(54,000)	(378,000)
Opening defined benefit obligation	9,798,000	9,767,000
Interest on obligation	299,000	414,000
Actuarial losses (gains)	153,000	(83,000)
Benefits paid	(331,000)	(300,000)
Closing defined benefit obligation	9,919,000	9,798,000

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

16. Pensions (continued)

	31 March 2016 £	31 March 2015 £
Opening fair value of plan assets	9,420,000	8,820,000
Expected return on assets	289,000	374,000
Actuarial gain (losses)	(166,000)	475,000
Contributions	24,000	51,000
Benefits paid	(331,000)	(300,000)
Closing fair value of plan assets	9,236,000	9,420,000
Movement in year:		
Contributions	24,000	51,000
Other finance costs	(24,000)	(12,000)
Accrued contribution	-	-
Actuarial gain/(loss)	(305,000)	530,000
Movement in deficit during the year	(305,000)	569,000
Deficit in scheme at beginning of the year	(378,000)	(947,000)
Deficit in scheme at end of year	683,000	(378,000)

The actual return on plan assets was (£166,000) (2015: £475,000) for the year.

Defined contributions scheme

The employer's contribution due in the year was £24,363 (2015: £31,767). There were no outstanding contributions at the year-end (2015: £nil).

17. Capital Commitments

The charity did not have any capital commitments at 31 March 2016 or 31 March 2015.

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

18. Financial Commitments

At 31 March 2016 the Charity had total commitments under non-cancellable operating leases as follows:

	2016 £	2016 £	2015 £	2015 £
The leases to which these amounts relate expire as follows:	Land and buildings	Other	Land and buildings	Other
In one year or less	-	14,750	-	17,750
Over one and less than five	-	17,836	-	32,586
Over five years	-	-	-	-
	<u>-</u>	<u>32,586</u>	<u>-</u>	<u>47,336</u>

19. Statement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	Closing balance £
Unrestricted funds						
General Reserves	<u>(360,863)</u>	<u>824,963</u>	<u>(804,086)</u>	<u>157,192</u>	<u>(305,000)</u>	<u>(487,794)</u>
Restricted funds						
England						
Pamela Sheridan Prize	17,742	-	-	(17,742)	-	-
Learning disabilities funded by City of Westminster	(654)	49,640	(34,019)	(14,967)	-	-
All-party parliamentary group for raising profile of sexual health	362	25,500	(25,595)	(267)	-	-
IPPF Daphne Keep me safe	6,198	-	-	(6,198)	-	-
MACAids	25,917	96,000	(87,500)	(34,357)	-	-
ViiV	-	40,000	(28,020)	(11,980)	-	-
Kingston	5,150	44,016	(34,198)	(14,968)	-	-
Bayer GP Survey	-	15,000	(8,297)	(6,703)	-	-
Big Lottery Fund – FGM Leaflet	-	9,500	(4,206)	(5,294)	-	-
Sexual Health Week	5,519	-	-	(5,519)	-	-
BASHH	109	-	-	(109)	-	-
Scotland						
Speakeasy	7,091	-	-	(7,091)	-	-
Autism	1,504	-	(11,397)	9,893	-	-
Sexability	10,310	3,600	(12,772)	(31,038)	-	2,500
Wales						
Jiwsu	5,768	85,000	(71,032)	(19,736)	-	-

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

19. Statement of funds (continued)

	Opening balance £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	Closing balance £
Northern Ireland						
PHA Eastern —Choices	1,556	1,770	(1,952)	(1,374)	-	-
PHA Western —Choices	1,453	3,150	(4,557)	(45)	-	-
PHA Northern —Choices	150	4,926	(6,209)	1,139	-	-
PHA Southern —Choices	859	2,035	(5,880)	2,996	-	-
PHA Western —Bout Ye	1,048	3,150	(10,697)	6,499	-	-
PHA Northern —Bout Ye	(1,984)	4,218	(12,316)	10,082	-	-
PHA Southern —Bout Ye	(1,175)	2,034	(5,758)	4,898	-	-
PHA Eastern—Bout Ye	(1,387)	1,770	(7,778)	7,395	-	-
NOW Project	-	535	-	(535)	-	-
Speakeasy —SEHSCT	3,073	6,841	(5,071)	(4,843)	-	-
Speakeasy —BH&SCT	-	8,992	(9,976)	984	-	-
Just Ask	22,210	64,432	(71,694)	(14,948)	-	-
JRSST – Advocacy	-	15,000	(13,985)	(1,015)	-	-
PHA East Conference	2,336	-	-	(2,336)	-	-
	113,155	519,508	(472,971)	(157,192)	-	2,500
Total funds	(247,708)	1,344,471	(1,277,057)	-	(305,000)	(485,294)

Pamela Sheridan Prize

This award recognises good practice in sex and relationships education.

Learning disabilities funded by City of Westminster

Funded by Westminster City Council this project works with people with learning disabilities, their parents and carers and also with healthcare professionals.

All-Party Parliamentary group for raising profile of sexual health

FPA provides the secretariat for the All-Party Parliamentary Group on sexual and reproductive health. This involves delivering an agreed workplan and co-ordinating meetings as well as providing briefings for the Chair.

IPPF Daphne Keep me safe

European-wide project to prevent sexual abuse of young people with learning disabilities.

Big Lottery Award for All

Grant to produce resource on female genital mutilation (FGM).

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.

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

19. Statement of funds (continued)

Autism

The Autism project is delivered in Scotland and works with young people with autism, their family carers and frontline staff who work with them.

Sexability

The Sexability project is based in Scotland. It provides a unique group-based sex and relationships education programme for marginalised young people outside of school settings.

JIWSI – Community Education Project

This is a community education project delivering sexual health and relationships education to groups of vulnerable young people, for example 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.

Choices

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

'Bout Ye

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

Speakeasy

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

Just Ask

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

Transfers

Transfers represent the release of funding for which no further restriction is in place due to the related projects completing; funding of shortfalls from unrestricted funds and the allocation of costs covered by unrestricted funds to restricted projects.

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

20. Northern Ireland Project Funding Analysis

Income and Expenditure

	Balance brought forward	Unrestricted income	Restricted income	Unrestricted expenditure	Restricted expenditure	Transfer	Balance carried forward
	£	£	£	£	£	£	£
Core funding analysis							
Core funding DHSSPS	2,755	73,339	-	(80,956)	-	-	(4,862)
Core funding PHA West	15,651	15,651	-	(17,304)	-	-	13,998
PHA – SHIAL/Dash	5,701	51,916	-	(31,323)	-	-	26,294
Restricted funding analysis							
PHA Eastern —Choices	1,556	-	1,770	-	(1,952)	(1,374)	-
PHA Western —Choices	1,453	-	3,150	-	(4,558)	(45)	-
PHA Northern —Choices	150	-	4,926	-	(6,215)	1,139	-
PHA Southern—Choices	859	-	2,035	-	(5,890)	2,996	-
PHA Western —Bout Ye	1,048	-	3,150	-	(10,697)	6,499	-
PHA Northern —Bout Ye	(1,984)	-	4,218	-	(12,316)	10,082	-
PHA Southern —Bout Ye	(1,175)	-	2,034	-	(5,757)	4,898	-
PHA Eastern —Bout Ye	(1,387)	-	1,770	-	(8,318)	7,935	-
NOW Project	-	-	535	-	-	(535)	-
Speakeasy	3,073	-	15,833	-	(15,047)	(3,859)	-
Just Ask	22,210	-	64,432	-	(71,694)	(14,948)	-
JRSST - Advocacy	-	-	15,000	-	(13,985)	(1,015)	-
PHA East Conference	2,336	-	-	-	-	(2,336)	-
	52,246	140,906	118,853	(129,583)	(156,429)	9,437	35,430

Restricted funding expenditure analysis

	Staff costs	Travel	Rent & service	Printing and storage	Accreditation	Man. costs	Resources	Overhead	Total
	£	£	£	£	£	£	£	£	£
PHA Eastern —Choices	3,302	121	479	376	-	-	-	303	4,581
PHA Western —Choices	3,267	324	89	708	-	-	-	169	4,557
PHA Northern —Choices	3,993	860	113	1,074	-	-	-	169	6,209
PHA Southern—Choices	2,391	245	344	6	-	-	-	266	3,251
PHA Western —Bout Ye	10,197	25	97	209	-	-	-	169	10,967
PHA Northern —Bout Ye	11,047	322	105	651	-	-	-	191	12,316
PHA Southern —Bout Ye	6,519	644	344	6	-	-	-	266	7,778
PHA Eastern—Bout Ye	4,520	172	479	284	-	-	-	303	5,578
Speakeasy	9,869	335	1,161	1,252	-	-	-	2,609	15,048
Just Ask	46,249	7,687	4,841	4,365	-	-	-	8,552	71,694
JRSST - Advocacy	7,228	173	1,629	556	-	-	-	4,339	13,985
	108,402	10,911	9,681	9,486	-	-	-	17,396	43,550

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

22. TRANSITION TO FRS 102

These financial statements for the Year ending 31 March 2016 are the charity's first financial statements that comply with Financial Reporting Standard 102 (FRS 102) 'the Financial Reporting Standard in the UK and Republic of Ireland'. The charity's date of transition to FRS 102 is 1 January 2014. The charity's last financial statements prepared in accordance with previous UK GAAP were for the Year ending 31 December 2014.

The transition to FRS 102 has resulted in a change to the Charity's accounting policies compared to those used when applying previous UK GAAP.

The following explanatory notes to the accounts describe the differences between the funds and income and expenditure presented under the previous UK GAAP and the newly presented amounts under FRS 102 for the reporting period ended at 31 March 2015 (that is: comparative information), as well as the funds presented in the opening statement of balance sheet (at 1 April 2014).

In the table below, funds determined in accordance with the FRS 102 are reconciled to funds determined in accordance with previous UK GAAP at both 1 April 2014 (the date of transition to FRS 102) and 31 March 2015.

Company	Note	Funds as at 1 April 2014	Net income for the Year ending 31 March 2015	Funds as at 31 March 2015
		£	£	£
As previously stated under former UK GAAP		(682,132)	434,424	(247,708)
Revaluation of defined a benefit obligation		-	-	-
As stated in accordance with FRS 102		(682,132)	434,424	(247,708)

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

22. TRANSITION TO FRS 102 (Continued)

Explanation of changes to previous reported net income and funds:

- a) FRS 102 requires the recognition in profit or loss of a net interest cost (or income) on defined benefit pension schemes. This is calculated by multiplying the net pension liability by the market yields on high quality corporate bonds. The effect of this, when compared to previous UK GAAP, has been to reduce reported profits for the Year ending 31 March 2015 because previous UK GAAP led to the recognition of finance income calculated by reference to the expected returns on the pension plan's specific assets be they equities, properties or bonds. The change has had no effect on reported equity as the measurement of the net defined benefit pension scheme liability has not changed. Instead, the decrease in reported profit is mirrored by an increase in actuarial gains which are presented within other comprehensive income.

	2015 Unrestricted funds £	2015 Restricted funds £	2015 Total £
Income from:			
Donations and Legacies	38,855	-	38,855
Investments	78,834	-	78,834
Charitable Activities:			
Grants, projects and contracts	174,313	707,893	882,206
Publications, training and services income	780,955	-	780,955
Total Income	1,072,957	707,893	1,780,850
Expenditure			
Raising funds	-	-	-
Charitable activities	1,977,708	666,718	1,864,426
Other	12,000	-	12,000
Total Expenditure	1,209,708	666,718	1,876,426

The Family Planning Association

Notes to the financial statements

Year ending 31 March 2016

22. TRANSITION TO FRS 102 (Continued)

	2015 Unrestricted funds £	2015 Restricted funds £	2015 Total £
Net Income / (Expenditure) before transfers	(136,751)	41,175	(95,576)
Transfer between funds	-	-	-
Realised actuarial gain/(deficit) on pension scheme	530,000	-	530,000
Unrealised (loss) on investments	-	-	-
Net increase/(decrease) in funds	393,249	41,175	434,424
Funds balances at 1 April 2014	(754,112)	71,980	(682,132)
Fund balances at 31 March 2015	(360,863)	113,155	(247,708)

All recognised gains and losses are shown above, therefore a separate statement of Total Recognised Gains and Losses has not been presented.