# THE MARRIAGE FOUNDATION Annual Report and Financial Statements

# 31 AUGUST 2014

Company Limited By Guarantee Registration Number 08002851 (England and Wales)

**Charity Registration Number 1150453** 

# **ENSORS ACCOUNTANTS LLP**

Chartered Accountants
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# THE MARRIAGE FOUNDATION COMPANY LIMITED BY GUARANTEE

#### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name

The Marriage Foundation

**Charity number** 

11050453

**Company registration number** 

08002851

**Registered office** 

10 Queen Street Place

London

EC4R 1BE

**Business Address** 

**Future Business Centre** 

Kings Hedges Road

Cambridge CB4 2HY

Tel: 0203 291 0912

Email: info@marriagefoundation.org.uk Web: www.marriagefoundation.org.uk

**Trustees** 

Sir Paul Coleridge Sir Mark Hedley Edward Coleridge William Coleridge

**Executive Director** 

Michael Trend

Independent examiner

James Francis FCA

2<sup>nd</sup> Floor, The Platinum Building St. John's Innovation Park

Cowley Road Cambridge CB4 ODS

**Bankers** 

**National Westminster Bank Plc** 

56 St. Andrews Street

Cambridge CB2 3DA

**Solicitors** 

Bates Wells Braithwaite LLP

10 Queen Street Place

London EC4R 1BE

**Patrons** 

Baroness Butler-Sloss Baroness Deech Baroness Shackleton

**Lady Toulson** 

#### **Summary of Vision, Aims and Activities**

#### **Our Vision**

We want to see fewer relationships breaking down and more people forming healthy stable relationships. This would mean:

- More children growing up with both their birth parents and fewer children whose wellbeing and life chances are diminished through experiencing broken relationships.
- Fewer adults experiencing the emotional pain and financial costs of broken relationships.
- And less cost to society not the current £47 billion each year.

We believe that marriage can help build more stable relationships, and that marriages can be strengthened and supported to survive difficult times. That's why our mission is to be a national champion for marriage.

# **Our Aims**

Our charitable objects and activities are set out in full in the Trustees' annual report. We recognise that governments cannot legislate stronger relationships into existence. Ultimately, stronger and longer-lasting marriages will be a product of our individual choices, behaviour and culture. The Marriage Foundation therefore seeks to influence the way individuals, couples and society as a whole think about forming, maintaining and ending relationships. In doing this we promote:

- better public understanding of the nature and benefits of marriage;
- wider and earlier access to relationships support and education; and
- a reduction in the 'marriage gap' whereby people from disadvantaged backgrounds are less likely to benefit from stable relationships.

# Our approach

We use the national profile we are establishing to create a platform for the passion and skills of the many individuals and organisations who believe that strengthening marriage and couple relationships will benefit society. We invite all people to join with us as part of a broad coalition that champions the hopes and dreams of the majority, tackles the pain and hurt of the most vulnerable, and celebrates success in that most difficult and vital endeavour – healthy relationships – wherever it is found.

Our research and regular, visible and respected presence in public debate – press, radio, tv, social media and national conferences – challenge the myths and false assumptions about marriage and couple relationships. We see this as a vital step in changing the context within which people make choices about their relationships, and enabling other organisations to be more effective in their support for relationships.

But ultimately we will make a difference by giving people the skills, knowledge and support to form stronger more stable relationships, and by helping others in that task.

#### **Chairman's Statement**

### Chairman's Statement for the Year 2013/14

I am delighted to introduce the report and accounts for 2013/14.

As we approach the third anniversary of our public launch it is clear that that we are making a real impact. From the start, our aim has been to champion the case for marriage as the best and most effective means of combatting family breakdown with all its attendant public and private cost and pain, especially to children. Never forget, most marriages (60%) still last a lifetime; and if you reach your tenth wedding anniversary that percentage gets better and better year after year. But only 8% of unmarried couples with children are together by their child's fifteenth birthday and unmarried couples are six times more likely to break up before their child's fifth birthday.

So we have much more to do to confront and tackle the position which results in four million children now not living with both their natural parents. But what is becoming ever clearer is that when it comes to relationships, the gap in society between the haves and have nots is getting wider and wider. The haves (who tend to be the better off) marry and their children do better in life as a result. Whilst those who are most disadvantaged are far less likely to reap the benefits of stable married relationships. And this is passed down the generations and the disadvantages perpetuate.

Of course behind the dry statistics are personal stories of both great pain and lasting satisfaction. For far too many the early dreams turn to dust. But now a growing number of our allies and supporters (both in the media and elsewhere) understand and promote our public position whilst also seeking to explore and explain this marriage gap and promote the importance of relationships education and support.

We are determined to see more people form and maintain healthy and stable relationships. Government can help to send clear messages and we have recently set out priorities for action for all political parties. But it is every individual's responsibility too. Everyone, before embarking on having children, needs to make a clear decision to be a couple for the indefinite future. We want people to be more skilled in their relationships, and to work at mending them. We want people to be far better informed, for example dispelling the myth that "common law marriage" exists or that the break up of a cohabitation avoids the pain and costs of divorce. So there is very much more to do and as always we are hugely grateful to all those who have helped and supported us as partners, advisers or donors.

Sir Paul Coleridge

Founder and Chairman

16th June 2019

The Trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2014.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### THE TRUSTEES

The Trustees who served the charity during the period were as follows:

Sir Paul Coleridge Sir Mark Hedley Edward Coleridge William Coleridge

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **Governing Document and Constitution**

The Marriage Foundation was incorporated under and is regulated by its Memorandum and Articles of Association dated 22 March 2012 and amended by special resolution registered at Companies House on 11 January 2013. The company limited by guarantee was registered as a charity by the Charity Commission on 11 January 2013.

#### **Governance, Structure and Management**

The charity is governed, on a day-to-day basis, by the Executive Director, who meets frequently with the chair of Trustees to discuss the issues affecting the charity. Any decisions that would affect key aspects of the charity's policy or governance are referred to the Trustees to discuss at their meetings, which are held three times a year. In establishing governance policies and procedures for a new charity the Trustees have been guided by the Charity Commission's published advice and guidance.

An Advisory Board meets twice a year. The Board brings together people with significant professional experience of marriage and relationships, family law and the media to advice on the strategy and development of programmes.

Sarah Abell is a life and relationships coach and author.

Edmund P Adamus is the Director for Marriage and Family Life Archdiocese of Westminster.

Rehna Azim is a family law barrister specializing in child care law.

Catherine Barker is founder of Cognitas Research.

Stephanie Biden is a charity law solicitor and partner at Bates Wells and Braithwaite.

Samantha Callan is Associate Director for Families and Mental Health at the Centre for Social Justice.

Pamela Collis has specialised in family law for over 30 years and is a Consultant for Family Law in Partnership.

**Chris Ford** is CEO of Explore who works with young people in schools explaining and encouraging lasting relationships and marriage.

Rachel Gardner is the founder of Romance Academy, a 'positive relationships education' charity that equips vulnerable young people with the tools to build stable relationships.

**Katharine Hill** is UK Director for the charity Care for the Family.

**Deborah Jeff** is head of the Family Department and a partner at the law firm Seddons.

**Nola Leach** is CEO of CARE, a charity providing resources and helping to bring Christian insight and experience to public policy and practical caring initiatives.

Nicky and Sila Lee are the founders of Relationships Central

Mark Molden is Chief Executive of Marriage Care.

Professor Rebecca Probert is Professor of Law at the University of Warwick.

Dave Percival founded and runs 2-in-2-1, an organisation dedicated to promoting access to the very best resources and services in building secure relationships

Jason Royce is Director of Romance Academy.

Philippa Taylor is Head of Public Policy at the Christian Medical Fellowship.

#### **Reserves Policy**

It is the policy of the Trustees to hold an amount in free reserves equivalent to 3 month's salary costs. The free reserves as at 31 August 2014 did not meet this target. The operation of this policy is being reviewed in the light of a general move towards project-based funding.

#### **Recruitment. Appointment and Induction of Trustees**

Invitations will be extended from time to time to suitable qualified and experienced men and women to become Trustees by the existing body of Trustees. Newly appointed Trustees are provided with a comprehensive pack of induction materials, including a copy of the Memorandum and Articles of Association of the company and the Trust Deed. They will have an induction with fellow Trustees and the Executive Director and will be expected to spend time with other members of the senior management team, familiarising themselves with the workings of the charity.

## **Internal Controls and Risk Management**

The systems of internal control are designed to provide reasonable, but not absolute assurance against misstatement and loss. They include:

- a strategic plan and an annual budget approved by the Trustees
- monthly management accounts comparing performance against budget
- regular reports submitted by the Executive Director
- regular consideration by the Trustees of the financial results
- identification and management of risks.

An annual review of the risks facing the Foundation will be conducted and considered by Trustees. They agree the strategic risks facing the organisation and measures to be adopted to mitigate those risks.

#### **Associated Bodies**

The Marriage Foundation was publicly launched in May 2012 and operated as a project of The Relationships Foundation (Registered charity number 1106460) until independent charity registration was achieved on 11 January 2013. The Relationships Foundation's role in supporting the launch of the Marriage Foundation was governed by a Memorandum of Understanding signed by Relationships Foundation's chair of Trustees and Sir Paul Coleridge. This Memorandum was updated following charity registration and covers the terms under which Relationships Foundation continues to provide the core staffing and office services for the Marriage Foundation during its early operations.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **Objectives**

The objects of the Marriage Foundation, as stated in the Memorandum and Articles of Association, are:

- To safeguard and protect the physical and mental health of adults and children, and to
  prevent hardship poverty and distress, by raising awareness of the means by which
  successful relationships (including but not limited to married relationships) can be
  developed and strengthened and the breakdown of relationships avoided.
- 2. To promote research into all aspects of the establishment, maintenance and development of successful relationships (including but not limited to married relationships) and to publish the useful results thereof.
- 3. To promote the effectiveness and efficiency of charities concerned with the creation and maintenance of successful relationships (including but not limited to married relationships), for the benefit of the public, in particular, but not exclusively, by organising conferences and disseminating the results of relevant research.

Having had regard to the Charity Commission guidance on public benefit, the Trustees believe that the activities of the Marriage Foundation deliver public benefit through:

- Published research and conferences that highlight different aspects of the health and stability of couple relationships. These raise awareness of the risks of unstable relationships and address the myths and misperceptions that hinder the formation of more stable relationships.
- The promotion of improved access to relationships education so that fewer children and adults experience the consequences of the breakdown of relationships; and
- Working in partnership with existing providers of support for marriage and couple relationships to enable their work to have greater impact.

Ultimately the impact of our work will be seen in changed attitudes to marriage and relationships formation amongst young people, and in society more widely. This should result in more marriages and fewer broken relationships, with a reduction in the number of children experiencing the separation of their parents. The life chances of children, the wellbeing of both adults and children will be improved, and the costs of broken relationships to the nation reduced.

We believe that increasing the number of healthy marriages (as opposed to less stable cohabitation) and reducing the rate of breakdown is key to this. We seek to promote better understanding of marriage in public debate, tackling the myths that discourage marriage; improve access to relationships support and education, particularly in the early stages of relationships; and tackle the marriage gap, especially for disadvantaged young people who are more likely to opt for less stable cohabitation.

Specific cultural impact should include fewer people believing in the myth of 'common law marriage', breaking the association of marriage with expensive weddings, increased willingness to access relationships education, greater awareness of the value of public intentional commitment at the outset of a relationship and greater recognition of the dangers of 'sliding' into cohabitation — we make the case for 'deciding rather that sliding'— which can, on occasion, lead young people into potentially dangerous situations. Common myths and misunderstanding will be less widely perpetuated and commonly believed.

Our work is intended to assist partner organisations and their effectiveness. We are not a direct provider of services but work closely with both local and national relationships educators, seeking to change the cultural environment within which they operate to enable far greater impact. This should be seen in terms of additional activity and improved outcomes over and above that which they would have achieved alone. Specifically this should include an increase in the numbers of people reached and ability of the organisations to support people in their relationships.

#### **Activities**

During the year, Sir Paul Coleridge (founder and chairman) retired as a judge in the family division of the High Court and has thus been able to spend more time on the work of the Marriage Foundation and to speak with greater freedom on the issues raised. We have continued our programme of research, media engagement, conferences and events, and development of practical initiatives. Full details of all of these are on our website.

#### Research

We have continued our successful programme of low-cost and clearly defined pieces of research that make a positive and engaging case for marriage capable of generating significant media interest. The core element of our research has been tracking divorce rates by year of marriage and modelling the impact of differences in stability between marriage and cohabitation. While divorce rates are usually based on the total number of divorces in any year, we believe it is more helpful to look at the outcomes of marriages in any given year. This shows that the main variation in divorce rates has taken place within the early years of marriage.

We have also begun a programme of qualitative research with young people to understand better their views about relationship formation and how these might best be influenced.

#### Media comment

Our strong media presence across the national press, TV and both national and local radio is based on our own research as well as drawing on our experience and understanding of healthy relationship formation in response to topical issues. Issues covered have included the numbers of children experiencing parental separation, differences in marriage rates for parents from different socioeconomic groups, the impact of parental separation, the differences in stability between marriage and cohabitation, as well as issues raised when celebrities' relationships become a focus of public debate.

During the year we launched a blogsite to complement our website and have sought advice from social media specialists regarding how best to engage young audiences.

# **Conferences and events**

Our second national conference brought together both national and smaller local providers of relationship support and education and addressed the impact of the breakdown of relationships on children. Speakers included the Rt Hon Iain Duncan Smith MP (Secretary of State for Work and Pensions) and Penelope Leach, the child development expert and author of a new book *Family Breakdown*, as well as chief executives of the main national relationships support and education providers.

Events where Sir Paul Coleridge was a keynote speaker included the annual Family Law Conference and a conference on family law and attachment science which marked the launch of Penelope Leach's book on family breakdown. We also hosted a seminar by Professor Galena Rhoades from the

University of Denver as well as convening a network of organisations working with young people around relationship issues.

#### Relationships support and education

As part of our work to promote improved access to relationships support and education we developed a searchable map of providers for our website. We have participated in a number of Relationships Alliance events and supported their call for increased funding for relationships support.

#### **ACHIEVEMENTS AND PERFORMANCE**

Our ultimate goal of seeing more healthy marriages and fewer relationships breaking down is, inevitably, a long term project though we believe change can happen more rapidly than many people assume. The most significant achievements over this year have been:

- The media now increasingly approach us for comment, signifying success in achieving our goal of becoming to 'go to' destination on marriage related issues. Our frequent comment and coverage has included Radio 4 Today and Woman's Hour, Radio 5 live, LBC Radio, BBC Daily Politics, The Times, The Sunday Times, The Telegraph, Guardian, Daily Mail, Express, Evening Standard, many local radio stations, blogs and other social media fora. This provides a strong platform for reaching a wide audience and supporting the formation and maintenance of stronger relationships.
- The tone of public debate is changing, at least in part due to our contribution. An example of this is a *Times* leader which stated the paper's support for the institution of marriage and picked up on our advocacy of 'deciding' rather than 'sliding': "The stability of married relationships when compared to cohabiting couples does not just reflect the obvious fact that people more likely to stay together are also more likely to marry. The decision to embrace marriage can change those who make the decision and leave them more determined to stay together. Deciding to get married is a different and more reflective process than a slide into cohabitation. The wedding ceremony, its public vows and the involvement of other people in the relationship help to explain why marriages tend to endure longer and provide more stability for children than the average unmarried couple."
- As well as supporting the work of the Relationships Alliance our own work was also important
  in securing the Prime Minister's major speech on family policy in August announcing both a
  family test of policy as well as continuing government funding of relationships education with
  clear leadership from a single department.
- Securing a broad coalition of support including individuals with a concern for marriage and couple relationships; many judges, barrister and solicitors; providers of relationships education; youth organisations; academics; journalists and faith groups. Monthly email bulletins, half yearly printed newsletter, an active Facebook page and periodic events help us to build and maintain this support base.

#### **FINANCIAL REVIEW**

The financial outturn for the year was a deficit of £164 (2013: surplus of £11,191). Free reserves at 31 August 2014 were £11,027 (2013: £11,191).

#### PLANS FOR FUTURE PERIODS

Looking ahead to the coming year we expect to develop our research through partnerships with university departments, to reach wider and younger audiences through participating in national projects that will enable increased investment in communications, and to develop new initiatives addressing such problems as the barrier to marriage represented by the cost of weddings.

#### 1. Making the case for marriage

We will continue our successful programme of low-cost and clearly defined pieces of research that make a positive and engaging case for marriage capable of generating significant media interest. We will commission some of the analysis from university departments to increase our capacity in a sustainable manner. Issues which we believe will generate debate, and which are important in enabling people to make informed choices about their relationships, include

- analysis of panel survey data to highlight the differences in stability for mothers of 15 yr old children according to whether they married before the birth of the child, after the birth, or cohabited.
- analysis of Census data to track the differences between married and cohabiting parents.

We will continue our programme of events designed to raise our profile as a respected voice for marriage, support and encourage partner organisations, build new partnerships, and generate media interest in the issues addressed. This is likely to include debates hosted by national newspapers.

#### 2. Minding the marriage gap

Investment here will set in place the core infrastructure of a robust understanding of the needs of young people, an active network of organisations with the capacity to engage effectively with young people, a vibrant social media platform that engages them, and the steady production of material that can challenge and inform young people about marriage, and how healthy relationships can be better formed and maintained. Key elements of this project are expected to include:

- Qualitative research with teenagers and young adults to ensure the project is founded on
  accurate understanding of attitudes to marriage and how they are influenced. Focus groups
  and polling which will explore attitudes to such issues as the nature of commitment in
  couple formation, whether the search for a soul mate is unrealistic and how they expect to
  know they have found the 'right' person, why marriage and expensive weddings are
  becoming synonymous, whether there is any point to marriage, or what promises can
  realistically be kept.
- Developing partnerships with experienced researchers in this field who are conducting research that ties in with our interest in young people and relationships to inform the continuing development of this area of our work and our communications.
- A youth oriented conference. This will explore the hurdles facing young people as they seek
  to get established in life whether in their relationships, careers, housing or finances so
  providing an opportunity to engage a much wider range of organisations in considering the
  interactions between this issues.
- It is likely that our youth focused communications work on the marriage gap will continue
  under the guise of our work with a family trust on developing a movement for family
  stability. Drawing on their planned investment in expert communications advice and
  development of social media we believe that our involvement as a core partner in this

project will provide a more robust and sustainable platform than we could achieve on our own.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also the directors of the Marriage Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

#### INDEPENDENT EXAMINER

James Francis FCA has been re-appointed as independent examiner for the ensuing year.

#### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:	Signed on behalf of the Trustees
10 Queen Street Place London EC4R 1BE	Tund only.
	Sir Paul Coleridge Trustee

18 June 2015

Independent Examiner's Report Year ended 31 August 2014

I report on the financial statements of the Charity for the year ended 31 August 2014, which are set out on pages 12 to 18.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Charity's Trustees (who are also the directors of Marriage Foundation for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to ensure accounting records are kept in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Janes Farcio

James Francis FCA
Independent Examiner
Ensors Accountants LLP
2<sup>nd</sup> Floor, The Platinum Building
St. John's Innovation Park
Cowley Road
Cambridge
CB4 ODS

16th June 2015

# Statement of Financial Activities (Incorporating the Income and Expenditure Account) Year Ended 31 August 2014

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
INCOMING RESOURCES					
Voluntary Income	1	100,834	0	100,834	92,494
TOTAL INCOMING RESOURCES		100,834	0	100,834	92,494
RESOURCES EXPENDED					
Costs of:					
Charitable activity	2	95,646	0	95,646	75,413
Fundraising costs	3	1,575	0	1,575	1,784
<b>Governance Costs</b>	4	3,777	0	3,777	4,106
TOTAL RESOURCES EXPENDED		100,998	0	100,998	81,303
NET (OUTGOING)/INCOMING FOR THE YEAR	7	(164)	0	(164)	11,191
ACCUMULATED FUNDS B/F		11,191	0	11,191	0
TOTAL FUNDS CARRIED FORWARD		11,027	0	11,027	11,191

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 16 form part of these financial statements.

Balance Sheet Year Ended 31 August 2014

# BALANCE SHEET 31 AUGUST 2014

CURRENT ASSETS	Note	2014 £	2013 £
Debtors	5	1,000	1,000
Cash at Bank		59,784	26,734
		60,784	27,734
CREDITORS (amounts falling due within one year)	6	49,757	16,543
NET CURRENT ASSETS		11,027	11,191
TOTAL ASSETS LESS CURRENT LIABILITIES	_	11,027	11,191
NET TOTAL ASSETS	_	11,027	11,191
FUNDS			
Unrestricted Income Funds	7	11,027	11,191
TOTAL FUNDS		11,027	11,191

The Trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Board of Trustees on the .(1.4./1.4./1.4........ and are signed

SIR PAUL COLERIDGE

Company Registration Number: 08002851

Notes to the Financial Activities Statements Year Ended 31 August 2014

#### **ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Going Concern**

The financial statements have been prepared on a going concern basis as, after making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future at the time of approving the financial statements.

#### **Incoming resources**

- Voluntary income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.
- Grant income is included when the related conditions to the grant have been met.
- Donations are credited to the revenue account when received.
- All other income is accounted for on a receivable basis.

#### **Fund accounting**

### **Unrestricted general funds**

The charity maintains a general unrestricted fund, which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held to finance both working capital and capital investment.

#### Restricted funds

Restricted funds have been provided to the charity for particular purposes and it is the policy of the board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

### **Resources expended**

- All resources are accounted for on an accruals basis.
- Costs of generating funds are those costs incurred in attracting voluntary and grant related income
- Direct charitable expenditure included the direct costs of the activities and depreciation on related assets
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements
- Support costs include central functions and where such costs relate to more than one functional cost category, they have been apportioned in line with direct salary costs of the relevant service

# Notes to the Financial Activities Statements Year Ended 31 August 2014

1.	VOI	UNT	ARY	INC	OME

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Donations	100,834	0	100,834	92,494
	100,834	0	100,834	92,494

# 2. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Contribution towards staff				
costs	50,641	0	50,641	40,000
Office costs	906	0	906	2,006
Consultancy costs	40,800	0	40,800	28,400
Advertising and publicity	2,899	0	2,899	3,157
Event costs	400	0	400	1,850
	95,646	0	95,646	75,413

The launch of the Marriage Foundation was supported by the Relationships Foundation who continue to provide the secretariat and office base, with three staff spending up to half their time on Marriage Foundation work. As part of the Relationships Foundation's continuing support for the Marriage Foundation, these costs are not fully charged to the Marriage Foundation. During the year £50,641 was recharged to The Relationships Foundation.

All expenses directly incurred by the Marriage Foundation are paid by the Marriage Foundation.

Consultancy costs cover the Marriage Foundation's research and media work.

## 3. FUNDRAISING COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Travel and subsistence	1,575	0	1,575	1,716
Entertaining	0	0	0	68
	1,575	0	1,575	1,784

# 4. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds £	Total Funds 2014	Total Funds 2013
Accountancy fees	2,805	0	2,805	2,872
•	· · · · · · · · · · · · · · · · · · ·		•	2,012
Legal fees	808	0	808	0
Bank charges	144	0	144	710
Telephone	0	0	0	204
Sundry expenses	20	0	20	320
	3,777	0	3,777	4,106

# Notes to the Financial Activities Statements Year Ended 31 August 2014

#### **Particulars of employees**

There were no employees during the period.

#### 5. DEBTORS

	2014	2013
	£	£
Gift Aid	1,000	1,000
	1,000	1,000

#### 6. CREDITORS: Amounts falling due within one year

	2014	2013
	£	£
Trade creditors	12,478	0
Inter company account	35,579	15,418
Accruals	1,700	1,125
	49,757	16,543

#### 7. UNRESTRICTED INCOME FUNDS

	Balance at 01-09-13 £	Incoming resources £	Outgoing resources '	Balance at 31-08-14 £
General Funds	11,191	100,834	100,998	11,027
Total unrestricted income funds	11,191	100,834	100,998	11,027

#### 8. TRUSTEES' REMUNERATION

None of the members of the Board of Trustees received any remuneration during this year.

During the year, no Trustees received reimbursements of personal travel and subsistence expenditure.

#### 9. RELATED PARTY TRANSACTIONS

The Marriage Foundation is regarded as a related party of The Relationships Foundation (Charity no. 1106460), as a result of having a common Trustee/Director.

During the period income of £2,604 (2013 - £24,665) was donated from third parties to The Marriage Foundation via The Relationships Foundation.

During the period expenses of £75,064 (2013 - £80,083) were incurred by The Relationships Foundation on behalf of The Marriage Foundation and subsequently recharged to The Marriage Foundation.

At the balance sheet date The Marriage Foundation owed The Relationships Foundation £35,579 (2013 - £15,418). This loan is interest free and has no fixed date for repayment.

#### 10. COMPANY LIMITED BY GUARANTEE

In the event of a winding-up of the company, the liability of the members is restricted to £1.