

THE MARRIAGE FOUNDATION

Annual Report and Financial Statements

31 AUGUST 2018

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

Charity Registration Number 1150453

ENSORS ACCOUNTANTS LLP

Chartered Accountants
2nd. Floor, The Platinum Building
St. John's Innovation Park
Cowley Road
Cambridge CB4 ODS

FRIDAY



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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

1150453

Company registration number

08002851

Registered office

Queen Elizabeth Building

Temple London EC4Y 9BS

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 Pamela Collis

Executive Director

Michael Trend

Independent examiner

Joanna Boatfield ACA

2nd 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

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 £51 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 the 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, more, stronger and longer-lasting marriages will be a product of our individual choices, behaviour and wider cultural norms. 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 seek:

- Better public understanding of the nature and benefits of marriage and the ways in which it is distinct from cohabitation.
- More intentional commitment in the formation of relationships: 'deciding' rather than 'sliding'.
- Greater willingness to work at relationships and develop the skills that support their success.
- A reduction in the 'marriage gap' whereby people from lower income backgrounds are less likely to benefit from stable relationships.

Our Approach

We use the national profile we have established 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 2017/18

As Marriage Foundation's seventh statutory year draws to a close I am delighted to introduce the report and accounts for 2017/18. This has been yet another hectic year.

While championing marriage and raising press and public awareness (what in the past I have called 'our relentless bombardment' of the press with our original research) has remained our primary core activity we have continued to find time to promote other prominent campaigns with other think tanks and universities. Our ongoing relationship with Lincoln University in the UK in the field of new research is as strong as ever. But the links we have forged with Brigham Young University in the USA (and their Wheatley Research institute) have been especially strengthened by both myself and Harry Benson, our research director, visiting Salt Lake City at the end of 2017. We are confident that this relationship will bear real fruit in the coming year. This year we have also begun exploring the possibility of working with Oxford University to establish a permanent Centre of family and marriage studies. To achieve this would be nothing less than a game changer for research in in the UK in this sensitive field.

Elsewhere in this report you can read about some of the more notable pieces of research we have successfully published.

In the course of the year we continued to play a full part in a number of other networks working in our field; in particular Family stability network (FASTN) which we helped to establish as an independent charity.

For the second year, in February, we spearheaded the Marriage Week 2018 project harnessing the initiative and energy of our new project director, Michaela Hyde. Breathing new life into this annual celebration of marriage has provided a platform for many organisations which support marriage, both national and local, to make their voice heard. As part of this week we were able to help prepare for a debate in the House of Commons to mark Marriage Week.

During the year we also continued to work closely with *The Times* newspaper to push forward a wideranging family law reform campaign; a sometimes controversial topic in the forefront of our agenda since we started ("The family affairs campaign"). *The Times* have been committed partners. Most of this country's Family Law is rooted in Victorian concepts and after decades of sterile discussion it is in urgent need of comprehensive review if marriage is to remain the first choice for all of society especially the young and less well off.

As ever, nothing could have been achieved without our brilliant team including our Advisory Board, supporters and partners. I am ceaselessly grateful for their financial, practical and moral support.

Sir Paul Coleridge

Founder and Chairman

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 2018.

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 Pamela Collis

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. 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 Professional Adviser to the Episcopal Vicar for Education in the Diocese of Portsmouth.

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

Catherine Barker is Project Director for FASTN, The Family Stability Network.

Mark Daniel, along with his wife Christine, is a co-Director of FamilyLifeUK

Rachel Gardner is the founder of Romance Academy.

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

Michaela Hyde is the UK coordinator of National Marriage week

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

Nola Leach is CEO of CARE.

Nicky and Sila Lee are the founders of Relationships Central

Mark Molden is Chief Executive of Marriage Care.

Dave Percival founded and runs 2-in-2-1

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

Frank Young is Head of the Family Policy Unit at the Centre for Social Justice.

Reserves Policy

It is the policy of the Trustees to hold an amount in free reserves equivalent to 3 month's costs. The free reserves as at 31 August 2018 did not meet this target. Although we are moving towards a more project-based model the underlying policy of retaining 3 month's costs remains in place.

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.

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 business plan and annual budget
- management accounts
- regular reporting by the Executive Director
- 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

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 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 administrative, communications and project management support.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Objectives

The objects of 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.
- 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 Marriage Foundation deliver public benefit through:

- Published research, conferences and media comment 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.
- 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, we continued our programme of research, media engagement 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. Our analysis has been supported by staff at both Lincoln and Brigham Young Universities. Reports produced during the year included:

Family breakdown has a major influence on teen mental health

Our report showed the link between mental health problems amongst teens in the UK and family structures. Analysis of Millennium Cohort study data from 10,929 mothers with 14 year old children revealed that mental health problems are especially prevalent among children whose parents split up. Problems are also more common among children whose parents were not married when the child was born, or who were least certain of their relationship happiness at that time. In line with other research, we confirmed that teenage girls are more likely to exhibit emotional problems whereas teenage boys are more likely to exhibit behavioural problems.

The long-term effects of marriage on social mobility

The research was based on data from 20,000 adults now aged in their late 40s or 50s who have taken part in either the National Child Development Study or the British Cohort Study. Our report showed the effect of married parents on the social mobility of their children later in life. British adults whose parents were married at the time of their birth were 16 per cent less likely ever to receive benefits. They were also 23 percent more likely to have been to university and 10 percent more likely to have got married themselves.

Plan your baby if you want to stay together

The analysis by research director of Marriage Foundation Harry Benson and Professor Steve McKay of the University of Lincoln uses data from 18,374 mothers in the Millennium Cohort Study. Couples who plan their first pregnancy have a higher chance of staying together long-term than those who do not. Under a fifth (18 per cent) of married parents who planned their first pregnancy broke up by the time their child reached 14 years old, but almost a quarter (24 per cent) of those who did not plan to start a family had split up by the same point. Amongst cohabiting couples, almost one in two (47 per cent) who did not plan their first pregnancy split by their child reached their teens (14 years old). But fewer than two in five (38 per cent) split amongst those who had made a plan. The contrast over the first three years of a relationship was especially stark.

More Men than Women waiting to meet 'the one'

A poll of over 2,000 people, commissioned by leading London law firm Seddons for Marriage Week and carried out by Populus, shows that people living in the capital are pickier than the national average, with two in five (40 per cent) still waiting to meet the right person. More men in the UK are holding out 'to meet the right person' before getting married than women. Thirty-five per cent of men polled said they hadn't got married because they hadn't met the right person compared to only 29 per cent of women. Overall, one in three people (31 per cent) who want to marry but have not yet tied the knot are still on the hunt for their Mr or Mrs Right. The survey also revealed almost one in ten women (eight per cent) are waiting for their partner to pop the question, while none of the men polled said they are waiting to be asked.

Mummy's Boys, Daddy's Girls and Teenage Mental Health

Marriage Foundation's analysis, which uses Millennium Cohort Study data from 11,000 mothers, found that overall the biggest factor affecting teenage mental health was family breakdown. Boys who

are close to their mothers are less likely to suffer from poor mental health or unpopularity among their peers. Boys deemed 'extremely close' to their mothers at age 14 are 41 per cent less likely to have mental health problems. Daddy's girls enjoy a similar lift in their self-esteem and confidence. Girls who are 'extremely close' to their fathers are 44 per cent less likely to suffer emotional problems or have trouble with their peers. But boys and girls display significant differences in how they judge the security of their family life. While boys are happier when their parents are married, girls are more reassured by their parents demonstrating a high-quality relationship.

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. We see our research and regular, visible and respected presence in public debate 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. Marriage Foundation research and comment featured on a regular basis in UK press articles during the year including The Sun, The Economist, The Times, Sunday Times, Express, Daily Mail and Daily Telegraph. A particular feature of the year was Marriage Week's new National Coordinator, Michaela Hyde, covering various BBC local radio stations at the time of the Royal Wedding in Windsor. Alongside our press, radio and TV comment our blog and engagement on social media also continues to promote our work and message widely.

Marriage Week

Marriage Week 2018 was preceded by a linked debate in the House of Commons which considered the question of 'Marriage in Government Policy'. The motion was moved by Derek Thomas, MP for St Ives. Contributions were heard from, among others, the Parliamentary Under-Secretary of State for Work and Pensions, Kit Malthouse MP, the Labour shadow minister Margaret Greenwood MP, representatives from the DUP and SNP along with individual contributions from the Rt Hon Iain Duncan Smith MP, Andrew Selous MP, Fiona Bruce MP and Steve Double MP. Many of our partner organisations (eg, Soulmates Academy, Time for Marriage, CSJ and FASTN) made their own important contributions to Marriage Week. We also provided contributors to a series of interviewees on Premier Radio, including Gyles Brandreth. Marriage Foundation also published new research on 'thinking ahead' which showed that couples who plan their first pregnancy stand a better chance of staying together long-term than those who do not.

Family Stability Network

Marriage Foundation has been a leading partner in the development of the Family Stability Network (www.fastn.org) which was registered as a charity on 30th June 2017. Sir Paul Coleridge is one of the founding trustees. FASTN is working with organisations across the U.K to develop new ways of promoting the benefits of long-term, stable, relationships, enabling more children to grow up safe, secure, and nurtured by both parents. Status (www.statusonline.org), FASTN's first project, went live in June 2016. Status aims to engage 18-25 year olds embarking on couple relationships in conversation, through social media, about how to experience fulfilling relationships. We provided particular input into 'Love, Lust and Loneliness' a study of men aged 16-19 and their relationships.

FINANCIAL REVIEW

The financial outturn for the year was a deficit of £5,785 (2017: deficit of £3,273). Free reserves at 31 August 2018 were £18,426 (2017: £24,211).

PLANS FOR FUTURE PERIODS

We will continue our programme of research with input from both the University of Lincoln and Brigham Young University where both our Chairman and research director will be presenting papers and participating in seminars. Key areas of focus are likely to be the impact of relationship breakdown on teenage mental health, the extent of conflict in relationships and its impact on post-separation outcomes, and the extent of asymmetric commitment among cohabiting couples.

Partnership will be a key element in increasing our capacity, reach and influence. Alongside our academic partnerships we are planning a conference on marriage and family with the Ditchley Foundation, working with a range of think tanks on new approaches to family policy, and continuing to support the Family Stability Network.

We will work with family lawyers, The Times newspaper, and marriage and relationships support organisations to promote reform of family law that is publicly accountable through parliament, strengthens marriage and promotes intentional commitment.

We will seek to strengthen engagement with Marriage Week and its effectiveness as a platform for both national and local initiatives by appointing a project director who can lead on the communications, planning and building relationships with stakeholders.

All of the above will inform our continuing media and communications work through which we seek to improve public understanding of the distinctive nature and benefits of marriage and how these benefits might best be realised through individual choices and public policy.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of 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 Marriage Foundation

Trustees' Annual Report Year ended 31 August 2018

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

Joanna Boatfield ACA has been appointed as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:	Signed on behalf of the Trustees
Queen Elizabeth Building Temple London EC4Y 9BS	Sent o Culy
29 May 2019	Paul Coleridge Trustee

Independent Examiner's Report Year Ended 31 August 2018

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2018.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors of The Marriage Foundation for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2. the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view which is not a matter considered as part of an independent examination; or
- 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanna Boatfield ACA
Independent Examiner
2nd Floor, The Platinum Building
St. John's Innovation Park
Cowley Road
Cambridge
CB4 ODS

30 May 2019

Statement of Financial Activities (Incorporating the Income and Expenditure Account) Year Ended 31 August 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
INCOME					
Donations & Legacies	1	104,028	•	104,028	96,680
TOTAL INCOME		104,028	-	104,028	96,680
EXPENDEDITURE					
Charitable activity	2	102,649	.	102,649	96,259
Fundraising costs	3	3,574	-	3,574	876
Other Costs	4	3,590	-	3,5 <u>9</u> 0	2,818
TOTAL EXPENDITURE		109,813	-	109,813	99,953
NET EXPENDITURE/INCOME FOR THE YEAR		(5,785)	-	(5,785)	(3,273)
ACCUMULATED FUNDS B/F		24,211		24,211	27,484
TOTAL FUNDS CARRIED FORWARD	7	18,426		18,426	24,211

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 17 form part of these financial statements.

Balance Sheet Year Ended 31 August 2018

BALANCE SHEET 31 AUGUST 2018

CURRENT ASSETS	Note	2018 £	2017 £
Debtors	5	4,320	-
Cash at Bank	_	39,596	37,625
		43,916	37,625
CREDITORS amounts falling due within one year	6 _	25,490	13,414
NET CURRENT ASSETS		18,426	24,211
TOTAL ASSETS LESS CURRENT LIABILITIES		18,426	24,211
NET TOTAL ASSETS	_	18,426	24,211
FUNDS			
Unrestricted Income Funds	7 _	18,426	24,211
TOTAL FUNDS		18,426	24,211

For the financial year ended 31 August 2018 the charity was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Trustees on the 29. May. 2019. and are signed

on their behalf by:

SIR PAUL COLERIDGE

PAMELA COLLIS

Company Registration Number: 08002851

The notes on pages 14 to 17 form part of these financial statements.

Notes to the Financial Activities Statements Year Ended 31 August 2018

ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements for the year ended 31 August 2018 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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.

Income

- 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.

Expenditure

- 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 2018

1. DONATIONS & LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Unrestricted Funds 2017
	£	£	£	£
Donations	99,708	-	99,708	90,960
Tax Reclaimed	4,320	-	4,320	4,453
Other	-	-	<u> </u>	1,267
	104,028	-	104,028	96,680

During the period income of £nil (2017 - £468) was donated from third parties to The Marriage Foundation via The Relationships Foundation.

2. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Unrestricted Funds 2017 £
Contribution towards staff				
costs	42,000	-	42,000	42,000
Office costs	368	-	368	195
Consultancy costs	60,160	-	60,160	49,294
Advertising and publicity	121		121	4,770
	102,649	-	102,649	96,259

The launch of The Marriage Foundation was supported by The Relationships Foundation who continues 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 £42,000 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 2018	Total Unrestricted Funds 2017
	£	£	£	£
Travel and subsistence	3,574	-	3,574	876
	3,574	•	3,574	876

Notes to the Financial Activities Statements Year Ended 31 August 2018

4. OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Unrestricted Funds 2017 £
Accountancy fees	2,400	-	2,400	2,010
Bank charges	98	-	98	106
Legal costs	810	-	810	702
Sundry expenses	282	-	282	<u>-</u>
	3,590		3,590	2,818

Particulars of employees

There were no employees during the period.

5. DEBTORS

	2018	2017
	£	£
Gift Aid	4,320	
	4,320	_

6. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors	23,690	11,614
Accruals	1,800	1,800
	25,490	13,414

7. UNRESTRICTED INCOME FUNDS

	Balance at 01-09-17 £	Incoming resources £	Outgoing resources £	Balance at 31-08-18 £
General Funds	24,211	104,028	109,813	18,426
Total unrestricted income funds	24,211	104,028	109,813	18,426

Notes to the Financial Activities Statements Year Ended 31 August 2018

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 had a common Executive Director during the year.

During the period income of £nil (2017 - £468) was donated from third parties to The Marriage Foundation via The Relationships Foundation.

During the period expenses were incurred by The Relationships Foundation as a shared cost with The Marriage Foundation. A recharge of £42,000 (2017 - £42,000) was made by The Relationships Foundation to The Marriage Foundation. The shared costs of the 2 organisations have been apportioned in a manner that reflects the time and costs applicable to each organisation.

At the balance sheet date, The Marriage Foundation owed The Relationships Foundation £10,500 (2017 - £nil). This loan is interest free and has no fixed date of repayment.

During the year a donation of £14,800 (2017 - £7,000) was received from Sir Paul Coleridge a Trustee of the charity.

10. COMPANY LIMITED BY GUARANTEE

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