

National Council for One Parent Families

Trustees' Report and Accounts

Year ended 31 March 2000

Company number 402748
Charity number 230750



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NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

The Committee of Management submit their report and accounts for the year ended 31 March 2000.

President

Ian Hay Davison

Committee of Management

Anne Spackman	Chair
Suzanna Taverne	Vice Chair
Cathy Forest	Treasurer
Betsy Dworkin (deceased – see below)	Honorary Secretary (resigned 8 December 1999)
Celia Brayfield	
June Bridgeman	
Kay Carberry	
Amanda Cairns	
Karen Chazen	(Elected 24 November 1999)
Francesca Edwards	(Resigned 24 November 1999)
Jeremy Fisher	(Resigned 24 November 1999)
Karen Harvey	(Elected 24 November 1999)
Deborah Hinton	(Resigned 24 November 1999)
Mavis Maclean	
Carole Reilly	
Victoria Showunmi	(Elected 24 November 1999)
Marina Warner	(Resigned 24 November 1999)

Betsy Dworkin served on the committee of management for more than 10 years. She brought with her an outstanding grasp of social policy and its potential impact on lone parents and their families. Spending half her life in the US, she served as a look-out for political trends which might be adopted in Britain. On several issues, such as compulsion to work, withdrawal of benefits and similar punitive measures, she was able to warn us of what was happening and help the organisation formulate a strategy in advance. Betsy was a generous donor of money as well as time. When she died, her family asked that instead of flowers, people make contributions to this organisation. It was a final kindness from a trustee who will be sorely missed.

NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

Director

Maeve Sherlock

Auditors

Kingston Smith
Devonshire House
60 Goswell Road
London EC1M 7AD

Bankers

Coutts & Co
St Martin's Office
440 Strand
London WC2R 0QS

Registered office

255 Kentish Town Road
London NW5 2LX

NCOPF is a company limited by guarantee

Responsibilities of the Committee of Management

Company law requires the Committee of Management as directors of the company, to prepare accounts that give a true and fair view of the state of affairs of the company and of the surplus or deficit for its financial year. In doing so the Committee of Management is required to:

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

The Committee of Management is responsible for maintaining proper accounting records that disclose with accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our Objectives

The National Council for One Parent Families aims to help lone parents create and sustain a secure and rewarding life for themselves and their children. We seek to build a positive environment for one parent families by providing them with an effective voice, and high quality information and support, so that they can play a full part in mainstream society.

At national level, we aim to influence policy and the provision of services and to promote a positive and fair image of one parent families.

We aim to identify and respond to the specific needs of one parent families, ensuring all lone parents have access to equal opportunities, through accurate and up to date information and support services.

We aim to be a centre of expertise on lone parent issues and an efficient, effective, well-resourced and innovative organisation.

Rising to the challenge

This year, the National Council for One Parent Families published 'One Parent Families: The Facts'. This is a summary of the latest evidence and statistics, in which we reported that one in four families in Britain today is a 'one parent family'. Two thirds of these families live in poverty. Our work, to enable lone parents to help themselves, and to promote the interests of lone parents and their children, is needed now by more families than ever before since we were founded in 1918.

As a charity, the issues with which we are concerned are now clearly at the heart of public debate about the kind of society in which we live, our values, our morals, and our sense of ourselves. This year, we applauded the government for its pledge to eradicate child poverty. Half of all children in poverty in Britain live in one parent families. At the same time, the question of 'work-life' balance has occupied acres of newsprint, and is of heightened interest to working lone parents and those considering moving into work. We welcomed the arrival of the 'National Family and Parenting Institute', a charity whose birth signals an important response to calls from parents, including many lone parents, for more help and support. We also welcomed a budget which increased child benefit, provided more support for working lone parents, and introduced an enhanced New Deal for Lone Parents for those who want to get a job but who face a great many obstacles.

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REPORT OF THE COMMITTEE OF MANAGEMENT

Lone parents continue to pre-occupy the media. Occasional stories about schoolgirl mums have perpetuated the stereotype of the lone parent as the immature, naïve, and feckless teenager, in spite of the facts that the average age of a lone parent is 34, and that one in ten lone parents is a father. Of the 1.7 million lone parents in Britain, only 40,000 are under the age of 20. Once again, we have seen a few politicians use lone parents as convenient political scapegoats. Attitudes are beginning to change, however, as more and more people come face to face with lone parenthood amongst their friends and families, and recognise the truth that lone parents today come from all walks of life. Interestingly, we are now beginning to see some new stereotypes emerge, including the demonisation of 'deadbeat dads' alongside the phenomenon of 'new dads'. In the midst of all this, we have worked hard in the media to provide a calm, rational perspective on these stories, and to offer a view based on evidence and the diversity of real people's lives.

This year has also seen continuing changes to our welfare system, with a growing emphasis on 'work for those who can'. Most lone parents want to work, yet most are faced with many barriers. Alongside the well-established need for decent, affordable, and accessible childcare, and the difficulty of juggling responsibilities as sole carer and breadwinner, many lone parents need far more help to re-build their confidence, skills and self-esteem. We also need to persuade employers of the rich rewards of staff loyalty and commitment that can come from creating a working environment which recognises and values family life.

Never before has the need for an independent, rational voice for lone parents and their children been so vitally needed. Never before have so many families in crisis needed someone to turn to for information and advice that they can trust. We have achieved a great deal this year, thanks to our supporters, members, staff and volunteers, and to all of those who have shared our commitment to building a fairer society for all children and parents, irrespective of the shape of their family unit. We trust and hope that in the year ahead, you will join with us again in rising to the challenge.

The year in focus

Who pays for the children?

This year saw the completion of a successful pilot advice service, the 'Maintenance & Money Line', and its development into a three year project. The only national advice service specialising in child maintenance and related money issues, the project has been made possible thanks to the generous support of the Henry Smith's Charity, The Nuffield Foundation, and the Royal Bank of Scotland and is expected to help over 1,500 families a year.

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Help for families in crisis

Lone Parent Helpline, our information and signposting service, directly helped over 13,500 parents this year, putting them in touch with a range of sources of help, and providing a wealth of free information.

Work continued on the development of a new database of sources of local and national help for lone parents, accessible via our helpline and advice line. Thanks to a major grant from the National Lottery Charities Board, we have installed new hardware and software systems, and have commissioned Fisk Brett, a specialist software development company, to create a fast and flexible local search facility. Work on this project will be completed in the Summer of 2000.

Informed choices

Our information service for lone parents continued to provide free in-depth booklets, leaflets and fact sheets to help tens of thousands of lone parents make informed choices about work, housing, family contact arrangements, benefits & tax, child maintenance and other issues. Work also began on a series of leaflets on 'Violence in the family', and a project to promote reading together for parents and children.

Policy Solutions

Once again, One Parent Families made a contribution to the family policy debate, out of all proportion to our size. There were a number of highlights.

We were delighted to see the government accept our argument for more support for lone parents who want help with training and childcare in the new 'Choices' package announced in the Chancellor's budget.

We won a major victory in convincing the government to change the regulations governing Working Families Tax Credit (WFTC), the new in-work benefit which replaced Family Credit, and Child Maintenance. Previously, lone parents claiming Family Credit were required to co-operate with the Child Support Agency. They were only allowed to keep £15 of their child maintenance before their benefit was reduced. We pointed out that this was a disincentive for many lone parents to move into work. The government heard us, and now lone parents receiving WFTC can decide for themselves whether to claim child support, knowing that if they do, they can keep it all without their WFTC payments being affected.

Winning new supporters

Work began to increase the number of individuals who support the work of the charity, with the development of our first ever direct marketing campaign. We believe we have a cause which many fair minded people would support, and that now is the time to put it to the test.

Listening to lone parents

Thanks to the support of a Home Office grant, a qualitative research project has been underway to identify the information and advice needs of very young mothers. At the same time, with a grant from the Bernard Sunley Foundation, the 'Offspring Project' has been looking into the experiences of young mothers in terms of their housing.

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REPORT OF THE COMMITTEE OF MANAGEMENT

Some alarming findings are emerging from these research projects which point to a need for a far more strategic approach to support these acutely vulnerable families.

Innovation in action

The Rainbow Roadshow hit the streets of Birmingham this year. This 'Innovative Pilot' project has been funded under the government's New Deal for Lone Parents. Working in partnership with the Employment Service, the Daycare Trust, and a group of organisations in Birmingham, we took the New Deal for Lone Parents out into shopping malls, church halls and community centres, and demonstrated a new approach to reaching out to lone parents who might be ready to consider moving into work. Supported by mentoring, work experience, work preparation courses, and childcare, this has been an ambitious project. We have taken a new approach to breaking down the barriers between statutory, voluntary and public sector organisations working to meet the needs of lone parents. The project runs until August 2000, after which a comprehensive evaluation report will be published.

Thank you

All that we have achieved this year has been thanks to those of you who have supported our work. You are as much part of our organisation as our staff and volunteers.

We would like to thank the Department of Health and London Borough Grants for continuing to provide vitally needed core funding. We would also like to thank the Department of Health for a grant towards our database research work. The National Lotteries Charities Board made a very significant contribution of £128,000 over two financial years to develop Lone Parent Helpline into a state-of-the-art service. We were also enormously grateful to the Home Office for their first year grant of £39,511 which is being used to fund a new research project into the needs of very young lone mothers.

We would like to thank the Department for Education & Employment and the Employment Service for choosing to award us one of the 10 national contracts to deliver our Rainbow Roadshow project, as an 'Innovative Pilot scheme' under the New Deal for Lone Parents.

We are immensely grateful to all the local authorities who have grant-aided the charity's work which benefits local residents.

This year, Caron Keating supported a Radio 4 'Week's Good Cause' appeal, which attracted many new supporters. We are especially grateful to all those people who have supported us as individuals.

Many charitable trusts and companies made significant contributions in the year. Our new three year Maintenance & Money Line service has been entirely funded by trusts and companies, and we would particularly like to thank the Henry Smiths Charity, the Nuffield Foundation, and The Royal Bank of Scotland.

Bridge House Estates Trust and the Nationwide Foundation for supporting a new 'Young Mums Guide'.

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National Literacy Trust, Pearsons, Roald Dahl Foundation and the Linbury Trust for a new project to promote literacy and reading together in one parent families.

Thank you Marks & Spencer for supporting work on a new set of three booklets on 'violence in the family'.

We are very grateful to Tesco for sponsoring our highly successful 1999 annual conference, at which Dawn Primarolo, the Paymaster General was our guest speaker.

The continuing support of Cadbury Schweppes for our marketing initiatives was also very much appreciated, and we were particularly grateful this year for the additional sponsorship of our first ever Fringe meeting at the 1999 Labour Party Conference in Bournemouth.

Most of all, we would like to thank our members. Some of you we know are lone parents. Some have been in one parent families in the past. Others of you support us simply because you share in our beliefs and want to help. Every £1 you give in subscriptions or donations makes a difference. Your financial support and the letters of encouragement we have received from those of you who can not afford to make a contribution have made a great difference to us.

This has been an exciting year, in which you have helped us achieve a great deal. The demands on our services continue to grow. The need for an articulate, rational advocate for one parent families is greater than ever. Stay with us. Help us to continue to deliver results. Join us in helping make Britain a fairer and better place for all lone parents and their children.

Financial commentary

During the year under review we have built on the financial successes of the previous year to make a respectable surplus on general funds which, along with further windfall income, has substantially improved our financial position.

The Rainbow Roadshow project has had an enormous effect on our financial results for the year. It has added £778,437 to our Incoming resources for the financial year (£711,933 is restricted for expenditure on the project and £66,504 is our project management fee) and £485,891 to expenditure. The balance of £226,042 restricted funds will be expended on the project during the year 2000/01.

Our total Incoming resources of £1,686,690 represent an exceptional increase on the previous year of 89%. Without the Rainbow Roadshow income our Incoming resources would amount to £908,253 compared to £892,741 for the previous year, an increase of 1.7%.

Income from training and consultancy increased significantly as a result of increased activity. Excluding the Rainbow Roadshow the year on year increase was 73%. The decrease in publication sales is largely due to timing of sales of our Information Manual in electronic format to the Department for Education and Employment. Our Income from trusts and companies increased by a tremendous 38% to £368,658 mainly due to a technology development grant from the National Lottery Charities

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Board which has been utilised to upgrade the charity's information systems, including development of a new donor database.

We are very grateful for donations of the following amounts; Ajahma Charitable Trust, £5,000; Bridge House Estates, £24,760; Cadbury Schweppes Foundation, £9,000; Cadbury Schweppes plc, £4,864; The City Parochial Foundation, £15,255; The Roald Dahl Foundation, £5,000; The Glenmore Charitable Trust, £7,240; Linbury Trust, £5,000; Marks & Spencer, £5,000; National Literacy Trust, £5,000; National Lottery Charities Board, £112,317; Nationwide Building Society, £10,000; Nuffield Foundation, £6,250; Pearson Charitable Trust, £8,000; Royal Bank of Scotland, £27,000; The Smith's Charity, £50,000; Bernard Sunley Charitable Foundation, £10,000; and for those others who gave up to £5,000 each. We are also very grateful for MCI WorldCom for bearing the cost of all freephone calls to our Helpline.

The only category of Expenditure to increase as a percentage of total expenditure was Direct Charitable Expenditure, which rose from 80% to 82% of the total. This was balanced by a relative fall in expenditure on Fundraising and publicity from 18% to 16%. Expenditure on Management and administration of the charity continued to be carefully controlled and maintained at 2% of the total. In absolute terms our Direct charitable expenditure more than doubled from £466,464 in the previous year to £936,414 mainly due to the Rainbow Roadshow project.

The windfalls received during the year included a further instalment of £75,000 of Mrs Janet Henzell Ault's generous legacy making £325,000 in all. A further small sum is due to us once the estate's taxation has been finalised. Also we received £100,000 from a charity in the north of England, Ashcroft Residential House, which has closed its residential accommodation for lone mothers and their children, and has donated the proceeds to us. A further similar sum might become due to us when Ashcroft Residential House's affairs are finalised, but this is not sufficiently certain to be included in these accounts. The £175,000 received from these two sources has been added to our investments. As a result of these additions (and the small operating surplus on General funds) our free reserves (unrestricted and not tied up in tangible fixed assets) amounted at the end of the year to £395,039.

Surplus funds consisting mainly of the free reserves, amounting in all to £425,000 at 31 March 2000, are invested at the Charities Official Investment Fund in accordance with the Council's policy of maintaining a 50:50 balance between equities and fixed interest securities. These reserves are modest in that they represent only about four months of committed expenditure. However, they are important in allowing us to develop innovative services which might entail some degree of risk and in providing us with the financial stability to ensure the continuity of the existing level of service. Prudent retention of this amount is well within our Reserves Policy which was established during the year and which is set out below. The high cash balance of £408,877 at the end of the year includes the restricted funds on the Rainbow Roadshow project and several substantial restricted grants and donations received near the end of the year for expenditure in the following year

Reserves Policy

The Council's charitable programme requires a measure of stability in resources in order to plan ahead with certainty, react effectively to new opportunities and have

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reasonable confidence that commitments can be honoured. The Council requires a level of protection against financial risk and uncertainty given that:

- A large portion of the Council's income is provided by trusts and organisations and this type of income is, by its nature, volatile;
- The Council's cost structure, representing primarily personnel and overhead costs, limits the ability of the Council to cut expenditure rapidly without damaging consequences; and
- The Council's break even financial stance means that often there will not be funds available to absorb adverse performance without drawing on reserves set aside in previous years.

Therefore, it is the policy of the charity to hold reserves to a maximum of one year's core running costs (i.e. excluding incremental projects such as the Rainbow Roadshow).

Trustees

The Trustees are the members of the Committee of Management. Their names appear on Page 2. They all served throughout the year except where indicated. The Finance Sub-committee at the end of the year consisted of Cathy Forest, Suzanna Taverne and Anne Spackman.

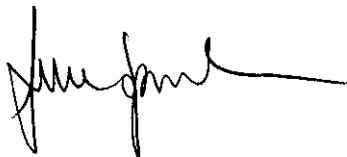
Auditors

BDO Stoy Hayward resigned as auditors after completing the audit of the 1998/99 accounts. On the trustees' recommendation the members appointed Kingston Smith as auditors at the annual general meeting on 24 November 1999. Kingston Smith have indicated their willingness to continue as auditors.

Subsidiary company

Our wholly owned subsidiary company, OPF Enterprises Ltd, remained dormant throughout the year.

By order of the Committee of Management



Anne Spackman
Chair

5 July 2000

Auditors' Report to the Members of The National Council For One Parent Families

We have audited the financial statements on pages 12 to 20.

Respective responsibilities of the Committee of Management and Auditors

As described in the Committee of Management's report, the charity's Committee of Management as its directors are responsible for the preparation of financial statements. It is our responsibility as auditors to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

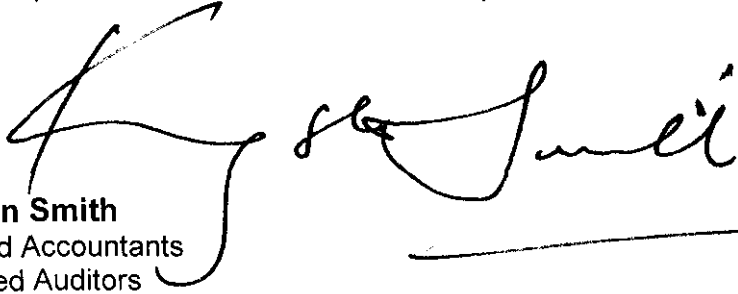
Basis of Opinion

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

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

Opinion

In our opinion the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2000 and of its incoming resources and application of resources, including its income and expenditure for the year then ended and have been properly prepared in accordance with the Companies Act 1985.


Kingston Smith
Chartered Accountants
Registered Auditors

London

12/7/00

National Council for One Parent Families

Statement of Financial Activities and Income and Expenditure Account Year ended 31st March 2000

	Note	Unrestricted Funds		Restricted Funds	Total Funds 2000	Total Funds 1999
		General £	Designated £	£	£	£
Incoming Resources						
Grants, Donations and Gifts						
Central and local government	4	161,136	-	51,711	212,847	193,327
Trusts and companies		47,292	-	321,366	368,658	267,251
From closure of another charity	15	-	100,000	-	100,000	-
Individuals		28,762	-	-	28,762	20,421
Legacies	15	-	75,000	-	75,000	255,080
Other income						
Training, consultancy & project fees	2	114,358	-	711,933	826,291	27,656
Publication sales		19,275	-	-	19,275	79,981
Membership subscriptions		14,118	-	-	14,118	18,022
AGM and conferences		8,491	-	-	8,491	7,561
Investment income	3	31,059	-	-	31,059	19,057
Rent income		2,115	-	-	2,115	4,225
Miscellaneous		74	-	-	74	160
Total Incoming Resources		<u>426,680</u>	<u>175,000</u>	<u>1,085,010</u>	<u>1,686,690</u>	<u>892,741</u>
Resources Expended						
Direct Charitable Expenditure	5	234,907	-	701,507	936,414	466,464
Other expenditure:						
Fundraising and publicity	6	151,194	-	29,746	180,940	105,639
Management and administration of the charity	7	22,274	-	2,600	24,874	14,197
Total Resources Expended	8	<u>408,375</u>	<u>-</u>	<u>733,853</u>	<u>1,142,228</u>	<u>586,300</u>
Net Incoming resources for the year		18,305	175,000	351,157	544,462	306,441
Unrealised gains/(losses) on investments		(447)	-	-	(447)	117
Net movement in funds		17,858	175,000	351,157	544,015	306,558
Balances brought forward at 1 April 1999		7,358	200,000	101,352	308,710	2,152
Balances carried forward at 31 March 2000		<u>25,216</u>	<u>375,000</u>	<u>452,509</u>	<u>852,725</u>	<u>308,710</u>

All disclosures relate only to continuing operations. There were no recognised gains or losses other than the surplus for the year.

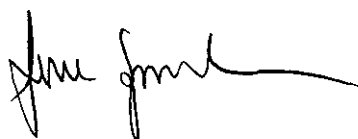
National Council for One Parent Families

Balance Sheet

As at 31st March 2000

	Note	£	2000 £	£	1999 £
Fixed Assets					
Investments	10		454,284		28,538
Tangible fixed assets	11		52,120		8,720
			<u>506,404</u>		<u>37,258</u>
Current Assets					
Debtors	12	66,080		266,395	
Cash at bank and in hand	13	408,877		62,686	
		<u>474,957</u>		<u>329,081</u>	
Creditors - amounts falling due within one year	14	128,636		57,629	
Net current assets			<u>346,321</u>		<u>271,452</u>
Total net assets			<u><u>852,725</u></u>		<u><u>308,710</u></u>
Funds					
Unrestricted - General			25,216		7,358
Designated	15		375,000		200,000
Restricted	16		452,509		101,352
			<u>852,725</u>		<u>308,710</u>

Approved by the Committee of Management on 5 July 2000 and signed on its behalf by:



Anne Spackman - Chair

National Council for One Parent Families

Notes to the Accounts

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention, as modified by the revaluation of investments and in accordance with applicable accounting standards and the Statement of Recommended Practice 'Accounting by Charities'

Legacies

Unless incapable of financial measurement, legacies are credited as income in the year in which they are receivable. The Committee of Management has determined that it does not regard a legacy as receivable until probate has been granted in respect of the legatee's estate.

Donations

Donations are credited to the Income and Expenditure Account in the accounting period to which they relate.

Grants

Government grants received in respect of expenditure charged to the Income and Expenditure Account during the year have been included in the Income and Expenditure Account. Grants made towards the cost of acquiring assets are credited as restricted income to the Income and Expenditure Account when the grant is received. The restricted fund so created is charged with the depreciation of the assets so that the restricted fund is equivalent to the written down value of the assets.

Fixed assets

Tangible fixed assets are capitalised and depreciated over their useful lives. Depreciation is provided at the following rate:

Computers and other equipment - 25% per annum

Tax status

The company is a registered charity and is not liable to Corporation tax on its current activities.

Fund accounting

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the charity appeal. These are accounted for separately from Unrestricted funds. For details of Restricted Funds see Note 16. Unrestricted funds are those which are not subject to restrictions. Any surpluses are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Expenditure

Costs not directly attributable to a particular expenditure heading have been apportioned on the ratio of the relevant employee numbers to total numbers. Management costs not directly attributable to an expenditure heading have been apportioned on the basis of the estimated time spent working in each cost area

Operating leases

Rentals payable under operating leases are charged to the Income and Expenditure Account as incurred.

Investment income

Investment income is included gross or at the amounts receivable plus the attributable tax credit.

National Council for One Parent Families

Notes to the Accounts (continued)

1 Accounting policies (continued)

Pension costs

The charity operates a number of contributory pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. Payments in respect of current service contributions are charged in the accounts as they fall due.

Publication costs

The costs of producing publications are charged in the accounts when they are incurred.

VAT

Expenditure is recorded net of VAT and any VAT not recovered from HM Customs and Excise is recorded as irrecoverable VAT.

2 Rainbow Roadshows project

During the 1999/2000 financial year, the charity entered into a contract with the Department for Education and Employment to run an innovative project with the objective of encouraging lone parents to further investigate employment options. The income and expenditure on this project, called Rainbow Roadshows, are included in the 'Training, consultancy and projects' lines on the Statement of Financial Activities and related notes. At the year-end receipts under the contract were received in advance of the related expenditure resulting in a project balance of £226,042 (see Note 16).

3 Investment income

	2000	1999
	£	£
John Bruce Will trust	11,221	16,003
Bank deposit and other interest	19,838	3,054
	<u>31,059</u>	<u>19,057</u>

The Council is entitled to the income but not the capital of the John Bruce Will Trust which is administered by the Public Trustee.

4 Central and local government grants

	2000	1999
	£	£
Details of statutory authorities who have provided funding of more than £2,000:		
Department of Health	72,000	95,000
Home Office	39,511	-
National Lottery Charities Board	112,317	18,788
London Borough Grants	84,565	84,565
	<u>208,393</u>	<u>198,353</u>

All grants from statutory authorities have been employed in accordance with the terms of the grant.

National Council for One Parent Families

Notes to the Accounts (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2000 £	Total Funds 1999 £	
5 Direct Charitable Expenditure					
Information services	75,669	140,106	215,775	283,952	
Research and policy services	84,457	37,635	122,092	121,541	
Training, consultancy and projects	74,781	523,766	598,547	60,971	
	<u>234,907</u>	<u>701,507</u>	<u>936,414</u>	<u>466,464</u>	
6 Fundraising and publicity					
Fundraising and marketing costs	151,194	29,746	180,940	105,639	
	<u>151,194</u>	<u>29,746</u>	<u>180,940</u>	<u>105,639</u>	
7 Management and administration of the charity					
Salaries and office costs	16,446	2,600	19,046	8,282	
Legal and professional fees	800	-	800	1,300	
Audit fees	4,750	-	4,750	4,600	
Costs of trustees' meetings	278	-	278	15	
	<u>22,274</u>	<u>2,600</u>	<u>24,874</u>	<u>14,197</u>	
8 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total 2000 £	Total 1999 £
Information services	150,687	8,258	56,830	215,775	283,952
Research and policy services	92,849	3,214	26,029	122,092	121,541
Training, consultancy and projects	181,975	7,533	409,039	598,547	60,971
Fundraising and publicity	115,572	4,944	60,424	180,940	105,639
Management and administration of the charity	18,018	234	6,622	24,874	14,197
	<u>559,101</u>	<u>24,183</u>	<u>558,944</u>	<u>1,142,228</u>	<u>586,300</u>

National Council for One Parent Families

Notes to the Accounts (continued)

8 Total Resources Expended (continued)

	2000 £	1999 £
Staff costs:		
Wages and salaries	470,182	327,073
Social security costs	44,980	31,404
Pension costs	17,499	17,722
Other staff costs	26,440	6,848
	<u>559,101</u>	<u>383,047</u>
Other costs:		
Rental of office equipment	3,642	3,484
Other office services	45,214	39,154
Office rent	26,000	26,000
Other office accommodation	13,256	13,296
Printing	66,310	49,495
Training and project costs	322,711	2,265
Reference materials	8,453	14,671
Fees and charges	64,112	32,408
Redundancy pay	-	5,121
Irrecoverable VAT	9,246	987
	<u>558,944</u>	<u>186,881</u>

One employee earned between £40,000 and £50,000 pa.

The average number of employees, analysed by function, was:

	2000	1999
Information services	7	7
Research and policy services	3	3
Training, consultancy and projects	7	2
Fundraising and publicity	4	3
Management and administration of the charity	1	1
	<u>22</u>	<u>16</u>

9 Committee of Management expenses

Travel expenses for the purpose of attending Committee of Management meetings amounting to £278 (1999 £15) were reimbursed to one Committee of Management member during the year.

National Council for One Parent Families

Notes to the Accounts (continued)

10 Fixed Asset Investments

	2000 £	1999 £
Quoted investments		
Value at 1st April 1999	1,274	1,157
Increase/(decrease) in market value	(447)	117
Value at 31st March 2000	<u>827</u>	<u>1,274</u>
Unquoted investments		
Value at 1st April 1999	27,264	25,646
Additions	426,193	1,618
Value at 31st March 2000	<u>453,457</u>	<u>27,264</u>
Total market value at 31st March 2000	<u>454,284</u>	<u>28,538</u>
Historical cost	<u>453,457</u>	<u>27,264</u>

All investments are held in the UK, predominantly in a common investment fund deposit fund.

11 Tangible Fixed Assets

Computers and other equipment

	£
Cost	
At 1st April 1999	65,479
Additions	67,583
Disposals	(7,627)
At 31st March 2000	<u>125,435</u>
Accumulated depreciation	
At 1st April 1999	56,759
Charge for year	24,183
Disposals	(7,627)
At 31st March 2000	<u>73,315</u>
Net Book Values	
At 31 March 2000	<u>52,120</u>
At 31 March 1999	<u>8,720</u>

12 Debtors

	2000 £	1999 £
Prepayments and accrued income	7,955	7,537
Legacy due	-	250,000
Other debtors	58,125	8,858
	<u>66,080</u>	<u>266,395</u>

National Council for One Parent Families

Notes to the Accounts (continued)

13 Cash at bank and in hand

Cash at bank includes receipts for the Rainbow Roadshow project in advance of the related expenditure (see Note 2) and several substantial restricted grants and donations received near the end of the financial year for expenditure in the following year.

14 Creditors - amounts falling due within one year

	2000 £	1999 £
Taxation and social security	41,586	14,906
Accruals and deferred income	16,763	24,394
Other creditors	70,287	18,329
	<u>128,636</u>	<u>57,629</u>

15 Designated Fund

This fund of £375,000 represents part of a legacy and proceeds from the closure of another charity which has been donated to this charity and which can be measured with reasonable certainty. This fund has been designated for expenditure on developing the Council's services to one parent families.

16 Restricted Funds

	Balance 1st April 1999	Movement in Resources		Balance 31st March 2000
		Incoming	Outgoing	
Capital Grant	10,000	-	-	10,000
Technology development - capital	-	49,123	(12,281)	36,842
Technology development - revenue	-	63,194	(45,960)	17,234
Marketing	-	6,000	(6,000)	-
Helpline services	81,352	68,250	(96,970)	52,632
Publications	-	104,280	(15,520)	88,760
Rainbow Roadshows - capital	-	13,924	(3,823)	10,101
Rainbow Roadshows - revenue	-	698,009	(482,068)	215,941
Training and other projects	10,000	82,230	(71,231)	20,999
	<u>101,352</u>	<u>1,085,010</u>	<u>(733,853)</u>	<u>452,509</u>

The Council may utilise the capital grant only for capital expenditure approved by the donors. Technology development consists of funding from the National Lottery Charities Board to upgrade and develop the Council's computer network, database and website. The funding for Marketing was a donation to develop marketing capability. Helpline services includes ongoing work gathering and providing information to assist lone parents as well as a 'Maintenance and Money Line' which provides telephone advice to lone parents. The funding for publications is for a number of specific publications which will be produced in 2000/01. The Rainbow Roadshows project is a major innovative pilot scheme under contract to the Employment Service (see Note 2). This project will run until the summer of 2000. Training and other projects includes a number of projects undertaken during the year. Most of the remaining balance is for a project researching the housing needs of lone parents.

National Council for One Parent Families

Notes to the Accounts (continued)

16 Restricted Funds (continued)

Analysis of Net Assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Tangible fixed assets	5,177	-	46,943	52,120
Investments	69,284	375,000	10,000	454,284
Current assets	76,351	-	398,606	474,957
Current liabilities	(125,596)	-	(3,040)	(128,636)
Total net assets	25,216	375,000	452,509	852,725

17 Future lease commitments

The minimum annual lease payments to which the charity is committed under non-cancellable operating leases were as follows:

	Office equipment		Property	
	2000	1999	2000	1999
	£	£	£	£
Expiring between 2 and 5 years	3,707	3,349	-	-
Expiring after more than 5 years	-	-	26,000	26,000