

National Council for One Parent Families

Trustees' Report and Accounts

Year ended 31 March 1999

Company number 402748
Charity number 230750



NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

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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 1999.

President

Ian Hay Davison

Committee of Management

Anne Spackman

Chair

Suzanna Taverne

(Elected Vice Chair on 24 November 1998)

Cathy Forest

(Elected Treasurer at AGM on 24 November 1999)

Betsy Dworkin

Honorary Secretary

Celia Brayfield

June Bridgeman

Kay Carberry

Amanda Cairns

Jeremy Fisher

Mavis Maclean

Marina Warner

Elections at AGM held on 24 November 1998

Carole Reilly

Francesca Edwards

(Co-opted at AGM on 26 November 1997)

Deborah Hinton

(Co-opted 22 April 1998)

Resignations

Graham Judge

Treasurer: Resigned as Treasurer at AGM on 24 November 1998, Resigned from Committee of Management on 25 February 1999

Faith Jenner

Resigned: 24 November 1998)

Lynda Sunderland

Resigned: 14 September 1998

Celia Weston

Elected Vice Chair at AGM on 26 November 1997
Resigned: 14 September 1998

Janet Ryan

Resigned: 7 August 1998

NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

Director

Maeve Sherlock

Auditors

BDO Stoy Hayward
8 Baker Street
London W1M 1DA

Bankers

Coutts & Co
Commercial Banking
23 Hanover Square
London W1A 4YE

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.

NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

Objectives

The National Council for One Parent Families aims to enable lone parents and their children to create and sustain a secure and rewarding life for themselves and their children. We seek to build a positive environment by providing an effective voice, high quality information and support, so that one parent families 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.

Review

Information, advice, and someone to talk to

One Parent Families offers a free information & support service, which provides a 'one stop shop' for thousands of lone parents in crisis every year. Thanks to the support of a number of charitable trusts, companies, local authorities, government departments and individual supporters, in 1998 - 1999 we have expanded and developed our service.

We continued to work to increase awareness of the free services we offer. As a result, we saw a very significant increase of over 60% in the number of one parent families using our free telephone information line service (from 8,500 in 1997-8 to 14,000 in 1998-99)

Towards the end of the year, we launched 'Lone Parent Helpline', a freephone 0800 line number for lone parents. For many years we have been concerned that the lone parents in the greatest need, namely those who are facing dire poverty, might be deterred from calling us for help by the price of a phone call. We have also wanted to make sure that lone parents from any part of the UK could have equal access to our services. Lone Parent Helpline provides the solution. It has been made possible thanks to MCI WorldCom, who have provided 50 such 0800 numbers for charities, as part of a negotiated arrangement with the National Council for Voluntary Organisations. We would like to thank MCI WorldCom for their support. We commissioned a distinctive new logo for Lone Parent Helpline and a publicity campaign is now underway.

Developing Specialist Advice Services

Based on our continuing monitoring of requests for information & advice from lone parents, we identified a pressing need for expert advice on child maintenance issues. We consulted a number of organisations in the field and based on these discussions took the decision to pilot a specialist advice service on child maintenance and related money issues. Thanks to the generous support of the Britannia Building Society, Henry Smith's Charity, Marks & Spencer, The Clothworkers' Foundation and a number of other trusts, companies and individuals, we established 'Maintenance & Money Line'. This new service will be piloted from April 1999.

Free Publications for Lone Parents

NCOPF continued to publish and distribute free booklets for lone parents covering a range of issues. During the year, we published and gave away 30,000 free publications, representing an increase of 30% over the previous year. During the year, we continued to provide lone parents with published information on a wide range of subjects, including : 'Benefits & Tax'. 'Maintenance & the CSA', 'Housing' ; 'What to do after the death of a partner' ; 'Children: Legal rights and responsibilities of parents not living together'; 'Splitting Up: Divorce and unmarried relationship breakdown'; 'How to help: a guide for family & friends of lone parents'; and 'Holidays'. Many guides were updated. Thanks to the support of the Pilgrim Trust and National Power, we also published a brand new guide to employment, training & education, which we called 'Taking the Plunge'.

Helping lone parents who want to work

Innovation

Against considerable competition, including private sector companies and other charities, One Parent Families has been awarded one of seven contracts with the Department for Education & Employment to develop an 'innovative pilot' scheme under the New Deal for Lone Parents. The project will operate in Birmingham, and will take a new approach to working with lone parents who are considering their options around employment. We will be leading a partnership of national and local agencies, and will contract out many aspects of delivery, design, and evaluation to ensure that any growth is manageable and sustainable beyond the period of the contract, and to bring together a wealth of vital experience and expertise.

Electronic Information

For many years, we have been developing the 'One Parent Families Information Manual' as a resource for advice workers and other staff and volunteers working with lone parents. We were delighted this year to work in partnership with the Employment Service on an initiative to provide this resource in an electronic format for lone parent advisors and jobcentre staff.

Helping Employers, helping lone parents

Under another contract with the Employment Service, we published 55,000 copies of a new publication: 'The Employers' Guide to lone parents'. This is being distributed to employers via the Employment Service.

Local Partnerships

This year has seen us working with a number of partners on new initiatives in London. We are working with Gingerbread and National Newpin on a European Social Fund initiative called Lone Parent London, and with Age Concern Camden on a pilot 'TransAge Action' project. We are continuing to develop these and other new partnerships to meet need and develop new solutions. We have also delivered training to 56 organisations in Nottinghamshire, thanks to the support of the Boots Charitable Trust and the Garfield Weston Foundation.

A constructive voice for change

The last year has seen considerable activity on issues affecting lone parents. The New Deal for Lone Parents was launched nationally, with our support. More controversially, government announced its intention to create a Single Work Focused Gateway, which would

NATIONAL COUNCIL FOR ONE PARENT FAMILIES

REPORT OF THE COMMITTEE OF MANAGEMENT

include compulsory work-focused interviews for lone parents. We have expressed our concerns about the impact of this change on lone parents who may recently have been divorced, separated or bereaved. We continue to promote our strategy of helping into work the many lone parents are ready to work without putting pressure on those who feel they need to prioritise the care of their children.

During the last year, we have contributed to a number of Government policy reviews and consultation exercises on issues which affect the lives of one parent families. We submitted a comprehensive response to the Green Paper on Child Support and the Green Paper on Welfare Reform. We also submitted responses to the White Paper on Fairness at Work and to the Green Paper on the National Childcare Strategy. We also responded to the major consultative document "Supporting Families" issued by the Home Office on behalf of the Ministerial Group on the Family. We gave evidence to the Education & Employment Select Committee on education & training provision for lone parents in the New Deal, on the position of lone parent students and on part-time working for lone parents. In addition to formal submissions, we have worked to try to ensure that proposed legislation is as positive as possible for lone parents. In particular, we have continued to advance the interests of lone parents through a variety of means to try to ensure that important initiatives such as the Working Families Tax Credit and reform of the Child Support Act will be as good for them as possible.

Moving forward

A NEW NEWSLETTER

Called simply 'One Parent Families' our new quarterly newsletter has been spreading the word, informing the debate, and keeping our members and supporters in touch. We would like to thank everyone who contributed to the first three issues including the Rt. Hon. Derek Foster MP, Malcolm Wicks MP, Polly Toynbee and Suzanne Moore.

A NEW LOOK

Our image was given a subtle facelift this year. We modernised our logo and adopted a bold new colour scheme. This was achieved at minimum cost. We also began to inject new design ideas into our publications to make them more accessible and attractive.

A RENEWED CONFIDENCE

We would like to thank everyone who has supported us this year. You have made such a difference, and I hope you will share some of our sense of achievement. As an organisation, we have overcome many challenging circumstances, and we are now moving ahead with renewed confidence and determination to meet the needs of people who find themselves caring for their children on their own.

Poverty, isolation, and emotional trauma remain the greatest challenges faced by so many families. With your continued support, encouragement, and involvement, we can rise to the challenges of providing a voice for lone parents on the issues of concern, and of meeting their needs for information, advice and support when they find themselves facing a crisis. Thank you for caring. We hope you will continue to play a part in helping parents who are bringing up children on their own to create and sustain secure and rewarding futures for themselves and their families.

Financial Commentary

The year was an exceptionally successful one in financial terms. During the year we were notified of an exceptional legacy, £250,000 of which was received in April 1999 and is, in accordance with our accounting policies, included as income in the accounts to 31 March 1999. More information about the legacy is given below. Even without this we managed to increase our income and slightly reduce our expenditure compared to the previous year so that we achieved a surplus for the year of over £56,000 in addition to the legacy.

The Statement of Financial Activities shows the results for the year. Our restructured Fundraising and Marketing department were operating in an environment of reduced central and local government funding and an anticipated drop in corporate funding as this had not been prioritised during the restructuring period. In this context the 14% increase in income from Trusts was a tremendous achievement. We were also very successful in increasing 'earned income'. Training, consultancy and project fees increased nearly two and a half times mainly because of training contracts in connection with the New Deal for Lone Parents. Publication sales increased by even more than two and half times and this included an exceptional sale of our Information Manual in electronic format to the Employment Service for use in Job Centres. Membership subscriptions increased by over 75% as a result of a deliberate effort to promote membership among professionals. These decreases and increases had the net effect of increasing our income (excluding the legacy) by 3.7% from £619,654 to £642,741.

Our Direct Charitable Expenditure was increased very slightly compared to the previous year. Other expenditure was carefully controlled with Management and administration held very similar to the previous year (still only 2.2% of total income) and Fundraising and publicity actually reduced from £112,592 to £105,639.

Even without the windfalls referred to below, £6,957 of the surplus for the year was on Unrestricted funds, those which the trustees are free to spend in any appropriate manner. This, coming after a similar surplus on Unrestricted funds in the previous year (£7,347) demonstrates that the charity is in a financially sound condition.

Our Financial Future

All the signs are good. The trustees are continuing and developing our policies of sound financial management and we are benefiting from some non-recurring additions to our income. A charity in the north of England, Ashcroft Residential House, has closed its residential accommodation for lone mothers and has sold the property. It has indicated its intention to give the surplus money to One Parent Families. We can expect to receive between £150,000 and £200,000 as a result of this.

Sadly, in 1998 a long-term supporter, Mrs Janet Henzell Ault, died. With enormous generosity she bequeathed to One Parent Families the whole of her estate. Her Executors have informed us that this is likely to amount to £330,000. At the time of writing this report, we had received £250,000 on account, and as probate had been granted during the financial year this sum has been included as income in these accounts. The balance is expected during 1999/2000. We have decided to designate £200,000 of this for development of services for one parent families.

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The financial security brought about by this windfall income has provided us with a sound basis for expanding our activities. A strategic decision has been taken by the trustees to employ additional staff in Fundraising and Marketing in order to develop sustainable sources of extra income for the future. If current trends continue, this additional expenditure can be met out of ongoing income, without having to spend any of the windfalls. Also the Innovative Pilot scheme referred to under 'Helping Lone Parents Who Want to Work' above will generate income from the Employment Service of some £977,000 over 1999/2000 and 2000/2001 which will be expended on carrying out the project.

Year 2000

The Trustees have considered the problems that may be encountered in the year 2000 in respect of the charity's computer systems and are confident that no significant problems will occur. Consultants from BDO Stoy Hayward were engaged to advise us and work is being carried out in accordance with their recommendations. The cost of this will not be excessive based upon the level of reliance placed on computer equipment by the charity.

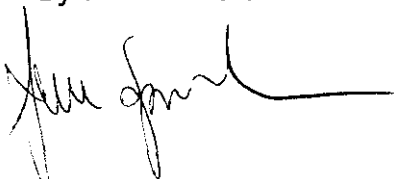
Trustees

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 Subcommittee at the end of the year consisted of Cathy Forest, Suzanna Taverne and Anne Spackman.

Auditors

On 1 March 1999 the auditors, Moores Rowland, merged their practice with that of BDO Stoy Hayward and are now practising under that name. BDO Stoy Hayward have indicated their willingness to continue as auditors, a matter which will be resolved at the forthcoming annual general meeting.

By order of the Committee of Management



Anne Spackman
Chair

16 June 1999

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

We have audited the accounts on pages 10 to 18.

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 accounts. It is our responsibility as auditors to form an independent opinion, based on our audit, on those accounts 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 accounts. It also includes an assessment of the significant estimates and judgements made by the Committee of Management in the preparation of the accounts, 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 accounts 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 accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity's affairs as at 31 March 1999 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.

Bilo Stoy Hayward

BDO Stoy Hayward
Chartered Accountants
Registered Auditors

London

7 July 1999

National Council for One Parent Families

Statement of Financial Activities and Income and Expenditure Account Year ended 31st March 1999

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	Total Funds 1999 £	Total Funds 1998 £
Income and Expenditure						
Incoming Resources						
Grants, Donations and Gifts						
Central and local government		167,253	-	26,074	193,327	245,144
Trusts		81,189	-	119,092	200,281	176,386
Companies		19,339	-	47,631	66,970	86,748
Individuals		20,421	-	-	20,421	22,265
Legacies	13	55,080	200,000	-	255,080	-
Other income						
Training, consultancy & project fees		27,656	-	-	27,656	11,479
Publication sales		79,981	-	-	79,981	31,605
Membership subscriptions		18,022	-	-	18,022	10,244
AGM and conferences		7,561	-	-	7,561	6,503
Investment income	3	19,057	-	-	19,057	17,905
Rent income		4,225	-	-	4,225	666
Miscellaneous		160	-	-	160	10,709
Total Incoming Resources		<u>499,944</u>	<u>200,000</u>	<u>192,797</u>	<u>892,741</u>	<u>619,654</u>
Resources Expended						
Direct Charitable Expenditure	4	329,634	-	136,830	466,464	465,767
Other expenditure:						
Fundraising and publicity	5	100,670	-	4,969	105,639	112,592
Management and administration of the charity	6	12,800	-	1,397	14,197	13,955
Total Resources Expended	7	<u>443,104</u>	<u>-</u>	<u>143,196</u>	<u>586,300</u>	<u>592,314</u>
Net Incoming resources for the year		56,840	200,000	49,601	306,441	27,340
Unrealised gains on investments		117	-	-	117	412
Net movement in funds		56,957	200,000	49,601	306,558	27,752
Balances brought forward at 1 April 1998		(49,599)	-	51,751	2,152	(25,600)
Balances carried forward at 31 March 1999		<u>7,358</u>	<u>200,000</u>	<u>101,352</u>	<u>308,710</u>	<u>2,152</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

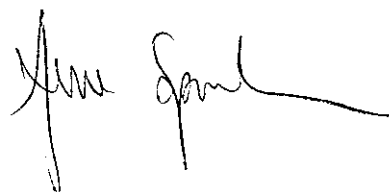
Balance Sheet

As at 31st March 1999

	Note	£	1999 £	£	1998 £
Fixed Assets					
Investments	9		28,538		26,803
Tangible fixed assets	10		8,720		24,471
			<u>37,258</u>		<u>51,274</u>
Current Assets					
Debtors	11	266,395		26,699	
Cash at bank and in hand		<u>62,686</u>		<u>21,879</u>	
		329,081		48,578	
Creditors - amounts falling due within one year	12	<u>57,629</u>		<u>97,700</u>	
Net current assets/(liabilities)			<u>271,452</u>		<u>(49,122)</u>
Total net assets			<u>308,710</u>		<u>2,152</u>
Funds					
Unrestricted - General			7,358		(49,599)
Designated	13		200,000		-
Restricted	14		<u>101,352</u>		<u>51,751</u>
			<u>308,710</u>		<u>2,152</u>

Approved by the Committee of Management on 16 June 1999 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 in accordance with 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 have been credited to the Income and Expenditure Account over the useful life of the asset concerned. The amount of the grant still to be credited to the Income and Expenditure Account is included as Deferred Income in Creditors on the Balance Sheet.

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 13. 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.

National Council for One Parent Families

Notes to the Accounts (continued)

1 Accounting policies (continued)

Investment income

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

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 Net Incoming resources

	1999 £	1998 £
The net incoming resources for the year are shown after charging:		
Auditors' remuneration	5,000	5,000
Rentals under operating leases:		
Office equipment	3,484	4,693
Land and buildings	26,000	26,000

3 Investment income

	1999 £	1998 £
John Bruce Will trust	16,003	16,042
Bank deposit and other interest	3,054	1,863
	19,057	17,905

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

National Council for One Parent Families

Notes to the Accounts (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 1999 £	Total Funds 1998 £	
4 Direct Charitable Expenditure					
Information services	174,974	108,978	283,952	288,918	
Research and policy services	102,318	19,223	121,541	111,306	
Training and projects	52,342	8,629	60,971	48,013	
The Employment Project	-	-	-	17,530	
	<u>329,634</u>	<u>136,830</u>	<u>466,464</u>	<u>465,767</u>	
5 Fundraising and publicity					
Fundraising costs	<u>100,670</u>	<u>4,969</u>	<u>105,639</u>	<u>112,592</u>	
	<u>100,670</u>	<u>4,969</u>	<u>105,639</u>	<u>112,592</u>	
6 Management and administration of the charity					
Salaries and office costs	6,885	1,397	8,282	5,485	
Legal and professional fees	1,300	-	1,300	1,550	
Audit fees	4,600	-	4,600	5,000	
Costs of trustees' meetings	15	-	15	389	
Other costs	-	-	-	1,531	
	<u>12,800</u>	<u>1,397</u>	<u>14,197</u>	<u>13,955</u>	
7 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total 1999 £	Total 1998 £
Information services	167,306	7,640	109,006	283,952	288,918
Research and policy services	89,191	3,493	28,857	121,541	111,306
Training and projects	44,545	1,746	14,680	60,971	48,013
The Employment Project	-	-	-	-	17,530
Fundraising and publicity	75,700	3,056	26,883	105,639	112,592
Management and administration of the charity	<u>6,305</u>	<u>437</u>	<u>7,455</u>	<u>14,197</u>	<u>13,955</u>
	<u>383,047</u>	<u>16,372</u>	<u>186,881</u>	<u>586,300</u>	<u>592,314</u>

National Council for One Parent Families

Notes to the Accounts (continued)

7 Total Resources Expended (continued)

	1999 £	1998 £
Staff costs:		
Wages and salaries	327,073	307,666
Social security costs	31,404	24,090
Pension costs	17,722	17,905
Other staff costs	6,848	8,837
	<u>383,047</u>	<u>358,498</u>
Other costs:		
Office services	42,638	39,738
Office accommodation	39,296	40,431
Printing	49,495	49,838
Training and project costs	2,265	1,344
Reference materials	8,476	7,296
Research and Policy costs	6,195	5,146
Fees and charges	32,408	24,425
Redundancy pay	5,121	36,972
Irrecoverable VAT	987	12,412
	<u>186,881</u>	<u>217,602</u>

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

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

	1999	1998
Information services	7	5
Research and policy services	3	3
Training and projects	2	2
Fundraising and publicity	3	3
Management and administration of the charity	1	1
	<u>16</u>	<u>14</u>

8 Committee of Management expenses

Travel expenses for the purpose of attending Committee of Management meetings amounting to £15 (1998 £349) were reimbursed to one Committee of Management member during the year.

National Council for One Parent Families

Notes to the Accounts (continued)

9 Fixed Asset Investments

	1999 £	1998 £
Quoted investments		
Value at 1st April 1998	1,157	745
Additions	-	-
Increase in market value	117	412
	<hr/>	<hr/>
Value at 31st March 1999	1,274	1,157
	<hr/>	<hr/>
Unquoted investments		
Value at 1st April 1998	25,646	24,134
Additions	1,618	1,512
	<hr/>	<hr/>
Value at 31st March 1999	27,264	25,646
	<hr/>	<hr/>
Total market value at 31 March 1999	28,538	26,803
	<hr/>	<hr/>
Historical cost	27,264	25,646
	<hr/>	<hr/>

10 Tangible Fixed Assets

Computers and other Equipment

	£
Cost	
At 1 April 1998	64,858
Additions	621
	<hr/>
At 31 March 1999	65,479
	<hr/>
Accumulated depreciation	
At 1 April 1998	40,387
Charge for year	16,372
	<hr/>
At 31 March 1999	56,759
	<hr/>
Net Book Values	
At 31 March 1999	8,720
	<hr/>
At 31 March 1998	24,471
	<hr/>

11 Debtors

	1999 £	1998 £
Prepayments and accrued income	7,537	7,489
Legacy due - see Note 13	250,000	-
Other debtors	8,858	19,210
	<hr/>	<hr/>
	266,395	26,699
	<hr/>	<hr/>

National Council for One Parent Families

Notes to the Accounts (continued)

12 Creditors - amounts falling due within one year	1999	1998
	£	£
Taxation and social security	14,906	10,599
Accruals and deferred income	24,394	83,693
Other creditors	18,329	3,408
	<u>57,629</u>	<u>97,700</u>

13 Designated Fund

This fund of £200,000 represents part of a legacy receivable during the year. It has been designated for expenditure on developing the Council's services to one parent families.

14 Restricted Funds

	Balance 1st April 1998	Movement in Resources Incoming	Outgoing	Balance 31st March 1999
Capital Grant	10,000	-	-	10,000
Training and projects	3,811	16,100	(9,911)	10,000
Information and advice services	26,416	173,908	(118,975)	81,349
Technology development	11,524	2,789	(14,313)	-
	<u>51,751</u>	<u>192,797</u>	<u>(143,199)</u>	<u>101,349</u>

The Council may utilise the capital grant only for capital expenditure approved by the donors. Training and Projects includes a number of projects undertaken during the year. The balance in this category is held for a Housing Project involving research which we expect to undertake during 1999/2000. Information and advice services includes our ongoing work gathering and providing information to assist lone parents. It also includes a new 12 month pilot 'Maintenance and Money Line' providing telephone advice to lone parents which started at the beginning of 1999. Technology development consisted of funding for the upgrade of computer and telephone systems which has now been fully expended.

15 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	
	1999	1998	1999	1998
	£	£	£	£
Expiring between 2 and 5 years	3,349	3,349	26,000	26,000

National Council for One Parent Families

Notes to the Accounts (continued)

16 Central and local government grants

1999
£

1998
£

Details of statutory authorities who have provided funding of more than £2,000:

Department of Health	95,000	90,000
Department of Social Security	-	42,368
National Lottery Charities Board	18,788	14,882
London Borough Grants	84,565	84,565
Essex County Council	-	3,422