

THE FAMILY PLANNING ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2011

Company Number 887632

Charity Number 250187

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The Family Planning Association

Financial Statements

For the year ended 31 March 2011

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The Family Planning Association

Financial Statements

For the year ended 31 March 2011

Reference and administrative details

Charity number 250187

Company number 887632

Registered & principal office 50 Featherstone Street
London
EC1Y 8QU

Auditors Mazars LLP
The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF
United Kingdom

Principal Bankers Co-Operative Bank PLC
80 Cornhill
London
EC3V 3NJ

Solicitors	Andrew Lutley Springfield Rookery Hill Ashtead Park Ashtead Surrey KT21 1HY	Farrer & Co 66 Lincoln's Inn Fields London WC2A 3LH
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The Family Planning Association

Company number 887632

Charity number 250187

Report of the Trustees for the year ended 31 March 2011

The trustees (who are also the directors) present their report together with the audited financial statements for the year ended 31 March 2011

Structure

The Family Planning Association (hereafter FPA), is a registered charity (number 250187) and a company limited by guarantee (company number 887632) and is governed by the provisions contained in the Memorandum and Articles of Association

Trustees

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

Mr I Plaistowe	Chairman
Mr P Woodward	Deputy chairman
Ms T Marshall	Treasurer
Dr U Andradý	
Mrs J Cooke	
Ms J Gerber	
Ms T Kubba	
Dr P McGough	(Appointed 15 September 2010)
Dame D Platt	(Resigned 13 December 2010)
Ms V E Roberts	
Ms L Sadler	
Dr V Day	
Mr M McGinley	(Resigned 13 December 2010)
Ms S Lumley	(Appointed 13 December 2010)

The trustees decide the strategy of FPA within the objects set out below and approve FPA's annual aims and objectives

All the trustees gave their time voluntarily and received no benefits from the charity Any expenses reclaimed from the charity are set out in note 8 to the accounts

The maximum number of trustees is twenty Each trustee serves for a term of three years and can be re-appointed for a further three year term They usually meet four times a year and receive regular training on their duties and responsibilities

New trustees are appointed by the existing trustees on the basis of their particular skills They attend an induction meeting at which they discuss their responsibilities and receive key documents including the Memorandum and Articles of Association, accounts and FPA's policy statements

The trustees appoint a chief executive who is responsible for managing FPA within the Objects, annual aims and budget set by them She, in turn, appoints her Senior Management Team to provide her with help and advice The Chairman, Deputy Chairman and Treasurer (the Honorary Officers) meet periodically with the Chief Executive to consider major events, key issues and matters for later consideration by the Board of Trustees

The Board has a number of committees including a Nominations Committee, an Audit Committee, a Remuneration Committee and an Investment Committee

The Family Planning Association

Report of the Trustees for the year ended 31 March 2011

Senior Management Team

Ms J Bentley	Chief Executive
Dr A Simpson	Director for Northern Ireland & Scotland
Mr J Gibbons	Director of Finance and Administration
Ms N Hall	Director of Information
Ms T Ryland	Director of Practice Development

Objects and activities for the public benefit

The objects of FPA are the promotion, preservation and protection of good health, both mental and physical, and in particular, the prevention and treatment of poor sexual health. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and developing and monitoring performance against the plan described below.

To meet the objects set out above, FPA aims to

Help establish a society in which everyone has positive, informed and non-judgmental attitudes to sex and relationships, where everyone can make informed choices about sex, relationships and reproduction so that they can enjoy sexual health free from prejudice.

The plans for the year were similar to those of the last financial year

- 1 Deliver accredited community-based sexual health and personal development projects across the UK
- 2 Deliver a national programme of accredited training and consultancy services
- 3 Develop and distribute a wide range of information booklets on aspects of sexual health
- 4 Deliver a national sexual health helpline and information service
- 5 Deliver national prevention and early intervention campaigns
- 6 Lobby and campaign to improve the sexual health of everyone across the UK

How FPA delivered public benefit

1 Delivered accredited community-based sexual health and personal development projects across the UK

Supporting people with learning disabilities

FPA was able to secure funding to continue the learning disability project *Just Ask* in Northern Ireland. FPA was therefore able to continue to work with people with learning disabilities, their parents, carers and advocates. In the year FPA worked with 181 people in Northern Ireland on this project.

A direct development from this project was the CD Rom *All About Us* which has been designed for use by people with a learning disability to learn about relationships, puberty and sex. The product has been very well received and sales of it have been good. *All about us* was thought so highly of that it resulted in FPA being awarded the Disability Charity of the year at the prestigious charity of the year awards.

The *Good Sexual Health* project completed its second and final year this year, although it is hoped that future funding can be obtained to keep this valuable project going. It is funded by Westminster Council and during the year the project worked with nearly 200 health professionals, parents and people with a learning disability.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2011

Supporting homeless young people

The *Sleepin safe sexin safe* project entered its final year of funding this year. It continued to deliver services that increased and improved homeless young people's knowledge of sexual health and to encourage the use of sexual health services. The project provides accredited training which enables them to go on to further learning opportunities and develop future employment opportunities. The target group for this project are homeless young people who are aged between 16 and 25. In the year to 31 March 424 young people undertook the training.

The *Checkitout* project, a personal development sexual health programme for young people under 25 years old who are homeless and living in hostel accommodation in Northern Ireland entered its final year as FPA was unable to secure funding for this project after June 2011. During the year 82 young homeless people accessed this service.

Supporting parents

The *Speakeasy* project continued in Northern Ireland, Scotland and England. This project works with parents to help them to discuss sex and relationships with their children. It is funded from several sources and throughout the year 2,526 parents and 640 professionals accessed this training.

Supporting vulnerable young people

The *Jwsi* project continued to deliver sex and relationships education to young people in North Wales where access to services and information is limited due to the largely rural nature of the area. During the year 465 young people received the benefits of this project.

FPA was able to secure funding to keep the Sexability project running in Scotland. The project's aim is to skill young people for life and work. The project is for young people in the West of Scotland. The project extended its reach so that there were 588 young people and 88 professionals who undertook the service in the year.

In Northern Ireland the *Bout Ye* project continued to give young men under 25 enhanced skills in communication, assertiveness and self-determination to enable them to enjoy good sexual health and positive relationships. This year over 800 young men received this training.

Supporting women

The International Planned Parenthood Federation advocacy project entered its final year and it continues to address the aims of the project, namely to change attitudes to abortion in Northern Ireland and to promote a change in the law to allow women to have the same right to choice as everyone in the rest of the UK.

The project 'Choices' for women aged under 25 in Northern Ireland continued to provide training to this target group so that they were able to make informed decisions about their personal and sexual lives. The training also better equipped them so that they were able to maintain healthy respectful relationships. Over 500 young women in Northern Ireland received this training this year.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2011

2 Deliver a national programme of accredited training and consultancy services

During 2010/11 FPA developed and delivered a variety of training courses on sexual health issues. There were over 100 courses with 1,265 participants.

3 Develop and distribute a wide range of information booklets on aspects of sexual health

During the year over ten million publications were distributed throughout the UK to a diverse range of customers, including schools, youth groups, disability charities, education authorities and health professionals. A number of products have been redesigned in the year and these will be marketed in the new year.

4 Deliver a national sexual health helpline and information service

This year 30,306 helpline enquiries were answered, which represented a fall of 16% on the previous year. Service users are increasingly using FPA's website to access information they require. The nature of the service ranged from giving straightforward information on a range of issues such as contraception, sexually transmitted infections and pregnancy to giving advice, support and active signposting. A survey carried out in the year had a high customer satisfaction rating. The web-based enquiry service had 1,734 enquiries, a 23.8% increase on the first year's service.

5 Deliver national prevention and early intervention campaigns

FPA had one campaign week that was aimed at sexual health issues relating to people over the age of 50 and it was called The Middle-age Spread. The campaign was launched as a result of a significant rise in the rate of sexually transmitted infections among people over the age of 50 and the main thrust of the campaign was to remind people in this age group to better look after their sexual health and used a series of adverts from the 1970s to get this message across. The campaign was exceptionally well received and there was extensive media interest, particularly in the national press and national radio stations.

6 Lobby and campaign to improve the sexual health of everyone across the UK

Judicial Review on abortion guidelines in Northern Ireland

Work continued on getting the guidelines issued in Northern Ireland, but as in previous years progress was very slow because there were a number of objections raised by anti-choice pressure groups which caused the guidelines to be withdrawn. FPA remains committed to getting these guidelines issued.

Advocacy in Northern Ireland

This year saw two significant advocacy developments in Northern Ireland. Firstly FPA was able to set up the first All-party group (APPG) on Sexual health in the Northern Ireland Assembly at Stormont. The first meeting took place in May 2010. The second significant development was that FPA hosted the first All Ireland abortion conference which was well attended by health professionals from Northern Ireland, Republic of Ireland and England.

Advocacy in Westminster

This year was a general election year so there was a lot of activity in this arena. Over 1,900 candidates were contacted during the general election campaign. FPA continued to host the renamed Westminster All-Party Parliamentary Group on Sexual and Reproductive Health in the UK which now has 40 members including 19 newly elected at the general election.

Advocacy in Wales

Throughout the year FPA met with Assembly Members to discuss plans for sexual health in Wales. It also ran the only forum that brings together all the leading experts in Sexual Health in Wales together which is called the FPA Wales Advisory Committee.

Advocacy in Scotland

FPA met with leading MSPs to highlight issues around sexual health services in Scotland.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2011

Plans for the future

The six aims identified in the five year business plan implemented in 2009 continue to form the basis for 2011/12

These six aims are -

- 1 Deliver responsive services that empower people to make the best choices for their sexual health
- 2 Campaign and champion people's rights to enjoy sexual health and positive relationships across the UK
- 3 Challenge and oppose sexual stigma and discrimination
- 4 Use a broad range of communication methods to engage people in a dialogue about sex and relationships
- 5 Strengthen FPA's financial health and independence
- 6 Ensure FPA is driven at all times by the highest standards

In the coming year FPA intends to undertake the following work towards achieving these longer term aims

- * Deliver a range of educational projects aimed at young people in Scotland and Northern Ireland to increase their knowledge and skills around sexual health and to build self esteem, confidence and resilience
- * Expand our range of educational resources and launch an online shop
- * Continue to lobby for rights of women to abortion in Northern Ireland
- * Deliver a relationship and domestic violence project across London in partnership with Centrepont, a charity for homeless young people
- * Deliver a learning disability project in London Boroughs
- * Continue to advocate for age appropriate SRE for all children and young people
- * Utilise social media to disseminate sexual health information and build FPA presence online Facebook Twitter, Youtube and in partnership with other sites

Financial Review

The results for the year are summarised as follows -

	2011 Unrestricted Funds £	2011 Restricted Funds £	2011 Total £	2010 Total £
incoming resources	2,825,626	1,237,473	4,063,099	4,069,763
Resources expended	(2,751,492)	(1,138,417)	(3,889,909)	(4,008,074)
Net incoming resources	74,134	99,056	173,190	61,689
before exceptional costs				

The trustees consider the results to be satisfactory but are aware that the results were favourably affected by an exceptional level of legacy income. As disclosed in note 1 page 14 there was £80,679 in legacy income this year. Without this one off item the results for the year would have been an unrestricted loss of £6,545.

The trustees are pleased to see the pension scheme deficit significantly reduced in the year as a result of favourable external factors and the increased contributions of £289,200 made in the year.

Risk Management

The trustees regularly review the major risks that FPA faces and the adequacy of the steps that management takes to mitigate them. The two principal risks identified last year continue to be as follows -

The principal financial risk continues to be the final salary pension scheme. The deficit on this scheme, which was closed in October 2008, is significant and has been very volatile. The trustees consider the adoption of the deficit reduction plan as a key step to eradicating this risk in the medium term.

The principal operational risk is an over reliance on government funding. The adoption of the five year strategic plan has identified a number of ways to diversify FPA's income so that this risk is mitigated and work continues to make this happen. The risk continues to be high.

The Family Planning Association

Report of the Trustees for the year ended 31 March 2011

Investment Policy

The investment policy is to invest the funds long term whilst adopting a low to medium risk profile. The trustees have appointed Schroders to handle day to day decisions and the investment committee meet quarterly to review the investment performance.

Reserves policy

The policy is to have unrestricted funds equal to about six months of unrestricted expenditure. The reserves are needed to meet working capital requirements and enable FPA to continue its activities in the event of a significant fall in funding. Due to the volatility of FRS17 the overall unrestricted reserves are a long way from this stated policy. The deficit reduction plan to eradicate the pension fund deficit has seven more years to go and it is expected that the reserves policy target will not be met whilst the recovery plan is in place.

Trustees' responsibilities statement

The trustees, who are the directors for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the company and of the profit or loss 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
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the trustees' transactions and disclose with reasonable accuracy the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditors

So far as the trustees are aware

- (a) There is no relevant information of which the auditors are unaware
- (b) They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of the relevant audit information and to establish that the auditors are aware of such information

Auditors

Mazars LLP have signified their willingness to continue in office and a resolution to reappoint Mazars LLP as auditors to the Company and to authorise the trustees to fix their remuneration will be proposed at the forthcoming Annual General Meeting.

The trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

BY ORDER OF THE BOARD



J Gibbons
Company Secretary

13 September 2011

Independent auditor's report to the members of The Family Planning Association

We have audited the financial statements of The Family Planning Association for the year ended 31 March 2011 which comprise of the Statement of Financial Activities, the Balance Sheet and the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at www.frc.org.uk/apb/scope/private.cfm.

Opinion on the financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on the other matter prescribed by the Companies Act 2006

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

Independent auditor's report to the members of The Family Planning Association

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or

the financial statements are not in agreement with the accounting records and returns, or

certain disclosures of trustees' remuneration specified by law are not made, or

we have not received all the information and explanations we require for our audit, or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report



Philip Verity (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
The Pinnacle
160 Midsummer Boulevard
Milton Keynes
MK9 1FF

Date 14 December 2011

The Family Planning Association

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets. In preparing the financial statements FPA has adopted UK accounting standards and follows best practice as laid down in the Statement of Recommended Practice Accounting and Reporting for Charities (SORP 2008)

INCOME

Donations and gifts

Monetary donations and gifts are included in the statement of financial activities when receivable

Legacy income

Legacy income is recognised when it is receivable and after the fair value of the legacy has been ascertained

Investment income

Investment income, including associated tax recoveries, and royalty income is recognised when receivable

Grants, projects and contracts

Grants, projects and contracts are credited to incoming resources in the period to which they relate, provided that the conditions for receipt have been met

Publications, training and service income

Publications income is included in incoming resources when they are sold. Incoming resources for training and services are accounted for when earned

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated either directly or on a per head basis

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice

FUND ACCOUNTING

Restricted funds

Funds are classified as restricted when the donor specifies the purposes for which the donation is to be used. Relevant expenditure is charged against the donation together with an allocation of overheads and support costs

Unrestricted funds

Receipts are classified as unrestricted when there are no restrictions on their use

The Family Planning Association

PRINCIPAL ACCOUNTING POLICIES (continued)

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing more than £500 are capitalised and are stated at cost

Depreciation is calculated to write down the cost less estimated residual value of each asset over its anticipated useful life as follows

Freehold property	2 % (straight line)
Leasehold property and improvements	over the unexpired obligatory period of the lease
Furniture and equipment	10 % (straight line)
Computer equipment	25 % (straight line)

INVESTMENTS

The investment portfolio held for investment purposes is valued at market value less provision for any permanent diminution in value

STOCKS

Stocks represent publication stocks and are stated at the lower of cost and net realisable value

PENSIONS

FPA's defined benefit scheme

The estimated costs of pensions in respect of the scheme are charged to the statement of financial activities so that they are spread over the working lives of employees. Variations to pension costs arising at each actuarial valuation date caused by differences between assumptions used and actuarial experience are spread over the average working lifetime of employees.

FPA's defined contribution scheme

The amounts charged to the statement of financial activities in respect of pension costs are the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

LEASED ASSETS

All leases are regarded as operating leases and the payments made under them are charged to the statement of financial activities on a straight line basis over the lease term.

THE FAMILY PLANNING ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING AN INCOME & EXPENDITURE STATEMENT
For the year ended 31 March 2011**

	Note	2011 Unrestricted funds	2011 Restricted funds	2011 Total	2010 Total
INCOME AND EXPENDITURE		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	1	143,247	-	143,247	72,671
Activities for generating funds		57,792	-	57,792	55,633
Investment income	4	89,088	-	89,088	59,718
		<u>290,127</u>	<u>-</u>	<u>290,127</u>	<u>188,022</u>
Incoming resources from charitable activities					
Grants, projects and contracts	2	326,544	1,237,473	1,564,017	1,569,685
Publications, training and service income	3	2,208,955	-	2,208,955	2,312,056
Total incoming resources		<u>2,825,626</u>	<u>1,237,473</u>	<u>4,063,099</u>	<u>4,069,763</u>
Resources expended					
Voluntary income	5	34,500	-	34,500	47,222
Cost of generating funds	5	94,430	-	94,430	81,399
Grants, projects and contracts	5	326,544	1,138,417	1,464,961	1,543,730
Publications, training and service costs	5	2,189,617	-	2,189,617	2,242,014
Governance costs	5	(20,799)	-	(20,799)	19,909
Other	5	81,042	-	81,042	73,800
Total resources expended	5	<u>2,751,492</u>	<u>1,138,417</u>	<u>3,889,909</u>	<u>4,008,074</u>
Net incoming resources before exceptional costs		74,134	99,056	173,190	61,689
Transfer between funds					
Realised actuarial gain/(deficit) on pension scheme	20	857,000	-	857,000	(1,523,000)
Unrealised gain on investments	11	11,577	-	11,577	-
		<u>868,577</u>	<u>-</u>	<u>868,577</u>	<u>-</u>
Net increase/(decrease) in funds		942,711	99,056	1,041,767	(1,461,311)
Fund balances at 1 April 2010		<u>(756,818)</u>	<u>132,232</u>	<u>(624,586)</u>	<u>836,725</u>
Fund balances at 31 March 2011		<u>185,893</u>	<u>231,288</u>	<u>417,181</u>	<u>(624,586)</u>

All incoming resources and resources expended derive from continuing activities

The accompanying accounting policies and notes form an integral part of these financial statements

THE FAMILY PLANNING ASSOCIATION

BALANCE SHEET AT 31 MARCH 2011

	Note	2011 £	2011 £	2010 £	2010 £
Fixed assets					
Tangible fixed assets	10	206,185		259,238	
Investments	11	<u>783,764</u>		<u>748,009</u>	
			989,949		1,007,247
Current assets					
Stocks	12	162,627		174,053	
Debtors	13	447,123		519,508	
Cash at bank and in hand		<u>168,364</u>		<u>196,653</u>	
		778,114		890,214	
Creditors amounts falling due within one year	14	<u>(509,882)</u>		<u>(662,047)</u>	
Net current assets			268,232		228,167
Creditors amounts falling due after one year					
Defined benefit scheme deficit	19		(841,000)		(1,860,000)
			<u>417,181</u>		<u>(624,586)</u>
Income funds					
Restricted funds	15		231,288		132,232
Unrestricted funds					
Other charitable funds	15		185,893		(756,818)
			<u>417,181</u>		<u>(624,586)</u>

Approved by the board 13 September 2011 and signed on its behalf by

Ian Plaistowe



Jane Cooke



The accompanying accounting policies and notes form an integral part of these financial statements

THE FAMILY PLANNING ASSOCIATION

CASH FLOW STATEMENT

For the year ended 31 March 2011

	Note	2011 £	2011 £	2010 £	2010 £
Net cash inflow/(outflow) from operating activities	17		(4,161)		(131,939)
Returns on investment and servicing of finance					
- net interest received			50		2,294
Capital expenditure and financial investment					
- purchase of fixed assets	10	-		(47,567)	
-investment made		-		(748,009)	
-return on investment		(24,178)		-	
			(24,178)		(795,576)
(Decrease) in the year	18		(28,289)		(925,221)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

1 VOLUNTARY INCOME

	2011 £	2010 £
Members fees	13,460	16,990
Corporate donations	36,500	41,290
Individual donations	12,608	14,391
Legacy income	80,679	-
	<u>143,247</u>	<u>72,671</u>

2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2011 £	2010 £
Core funding		
-England	105,000	140,000
-Northern Ireland	179,544	178,230
-Scotland	42,000	25,000
	<u>326,544</u>	<u>343,230</u>
Restricted income	1,237,473	1,226,455
	<u>1,564,017</u>	<u>1,569,685</u>

A detailed analysis of restricted income is provided in note 23

3 PUBLICATIONS, TRAINING AND SERVICE INCOME

	2011 £	2010 £
Service contract income	1,345,000	1,329,190
Publications income	627,386	736,110
Training & consultancy income	236,569	246,756
	<u>2,208,955</u>	<u>2,312,056</u>

All publications, training and service income is unrestricted

4 INVESTMENT INCOME

	2011 £	2010 £
Bank interest received	50	2,294
Investment gain/(loss) on investment	24,178	(1,991)
Royalty received	64,860	59,415
	<u>89,088</u>	<u>59,718</u>

THE FAMILY PLANNING ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

5 Total resources expended

Type of expense	Basis of apportionment	Governance costs Unrestricted	Other (note 18)	Voluntary income	Service contract income Unrestricted	Publication costs Unrestricted	Training and consultancy Unrestricted	Cost of generating funds Unrestricted	Grants, projects and contracts Unrestricted	Grants, projects and contracts Restricted (note 23)	2011 £	2010 £
Staff costs salary and pension	direct		127,200	6,533	442,871	166,303	181,421	37,242	186,363	590,849	1,747,782	1,733,168
Redundancy costs	head count			3,755		23,060				11,736	63,019	
Recruitment costs	apportioned			816	11,414	6,528	4,894	816				
Travel & subsistence costs	direct						132			1,117	1,249	30,051
Travel & subsistence costs	direct	913				8,058	11,373	413	8,481	70,081	120,172	112,725
Consultants	apportioned			685	9,731	5,561	4,171	695				
Publicity press marketing	direct				18,000	17,441						3,764
Associate trainer and venue costs	direct	3,524					98,821	32,561			35,441	89,491
Printing and dispatch costs	direct	18,560			550,000	109,803					189,343	221,835
Audit fees	direct						8,008				723,623	819,007
Legal & professional fees	direct			1,914	28,802	15,315	11,487	1,915.00			18,560	17,547
Legal & professional fees	direct										194,430	128,124
Office related expenditure	apportioned			7,893	110,500	63,143	47,357	7,894		23,317	260,104	270,255
Rent & services	head count				68,502	39,144	29,359	4,893	26,700	33,309	206,890	184,380
Bank charges	apportioned			4,883	1,817	920	696				3,465	5,021
Project refund	head count			116				116			23,972	15,348
Insurance	direct	2,362									63,063	56,082
Insurance	direct				11,018	8,296	4,722	787				
Depreciation	apportioned	(46,158)		1,768	24,758	14,147	10,612	1,768				
Transfer from funds	head count						(159,304)					
Overhead recovered from project funding	direct								105,000	159,304		
General office and finance staff	direct			5,330	74,616	42,840	31,890	5,330			264,896	298,831
General office and finance staff	apportioned											
Total expenditure		(20,789)	127,200	34,500	1,365,929	518,159	285,529	94,430	326,544	1,092,259	3,889,909	4,008,074

Other costs relate to the charges resulting from FRS17

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

6 Resources expended on restricted projects	Staff costs	Redundancy	Staff advertising	Travel	Rent & service	Professional fees	Office related expenditure	Training fees	Printing and storage	Overhead	Total
Pamela Sheridan Prize										1 500	2,500
Homeless project	42 415			3 498	3 605	10 392	1 803	18 645	1 000	15 826	94 184
Children's & Young persons grant funded by Parenting Fund	105,562	11 736		15 632	3 154	63 197	5 999		21 889	35 045	282 414
Asylum Seekers project funded by Lambeth Learning disabilities funded by City of Westminster Scotland	34 107			963					170	16 756	51,996
Sexability funded by the Robertson Trust	10 000										10,000
Speakeasy project in Scotland funded by Big Lottery Fund	111 248		1 117	12 415	2,248	12 309	7 134	3 578	572	42 991	193 612
Wales											
Community Education Project	58 287			9 029	4 075	150	1 231	4 097	491	11,605	86 945
	361 599	11 736	1 117	41 737	13 082	86 048	16 167	24 320	24 122	123 723	703 651
Northern Ireland											
PHA Eastern- Choices	11 318			957	1 971	483	468		1,005		16,202
PHA Western- Choices	10 487			1 970	1 215	336	282		930	715	15 915
PHA Northern- Choices	13 651			3,159	1 070		307		678	1,811	20 674
PHA Southern- Choices	8 118			557	25		60		169		8 929
PHA Western- Bout Ye	11 080			2 318	1 070		224		678	834	16 182
PHA Northern- Bout Ye	11,300			2 969	1 070		224		678	1 683	17 942
PHA Southern- Bout Ye	9 339			1 318	1 070		360		678		12,763
PHA Eastern- Bout Ye	13,500			843	1 070	105	359		678		16,553
Speakeasy DHSSPS	24 039			2,556	2 141	2 270	973		691	4,239	36 968
Challenge										6 300	6 300
IPPF	22,600			1 153	2 141	10 000	1 751	10 317	678		48 636
Just Ask funded by the Big Lottery Fund	7 324			1 228	507		217		888	821	10,986
All About Us						25 047					25 047
Homeless project by the Children's Fund of DHSSPS	15 651			2 841	2 141	600	1 655		1 057	3 116	27,163
Raising Aspirations Project sponsored by the Southern Board	79 863			6 355	4 736		290		1 101	16 090	106 405
	238 250	-	-	28 344	20 227	38 841	7 150	10 317	9 898	35 581	388 606
Total	599 849	11 736	1 117	70 081	33 309	124 889	23 317	34 637	34 020	159 304	1 092 259

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

7 TURNOVER AND PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The headings as shown in the statement of financial activities are not those specified in the Companies Act 2006 but the trustees consider that the nature of FPA's activities is such that this analysis is more appropriate and informative and is required to comply with the Statement of Recommended Practice for Accounting and Reporting by Charities

8 STAFF COSTS

	2011 £	2010 £
Wages and salaries	1,646,654	1,720,564
Social security costs	167,785	161,560
Pension costs	193,909	147,874
	<u>2,008,348</u>	<u>2,029,998</u>

The average number of employees during the year was as follows

	Number	Number
Finance and administration	8	9
Fundraising	1	1
Press, publicity and publications	9	10
Education and training	12	12
Regions	25	28
Information	9	9
	<u>64</u>	<u>69</u>

2 employees received emoluments in excess of £50,000 during the year (2010 2)

1 received >£50,000<£55,000 and 1 received >£70,000<£75,000

Trustee indemnity insurance of £2,362 was purchased during the year (2010 £2 362)

No trustees received any remuneration in the year Trustees travel expenses of £615 (2010 £1,651) were paid this year The travel costs were incurred for travel to the trustee meetings

9 NET INCOMING RESOURCES

	£	£
Net incoming resources are stated after charging		
Auditors' remuneration	15,000	15,000
Depreciation of tangible fixed assets	<u>53,053</u>	<u>56,092</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Office equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2010	247,875	85,911	137,890	471,676
Additions	-	-	-	-
At 31 March 2011	<u>247,875</u>	<u>85,911</u>	<u>137,890</u>	<u>471,676</u>
Depreciation				
At 1 April 2010	90,224	51,796	70,418	212,438
Charge for the year	<u>24,787</u>	<u>5,315</u>	<u>22,951</u>	<u>53,053</u>
At 31 March 2011	<u>115,011</u>	<u>57,111</u>	<u>93,369</u>	<u>265,491</u>
Net book amount at				
At 31 March 2011	<u>132,864</u>	<u>28,800</u>	<u>44,521</u>	<u>206,185</u>
Net book amount at				
31 March 2010	<u>157,651</u>	<u>34,115</u>	<u>67,472</u>	<u>259,238</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

11 FIXED ASSET INVESTMENT	2011	2010
	£	£
Investment in managed fund	748,009	750,000
Investment additions	4,224	-
Movement on valuation	11,577	(1,991)
Disposals	(15,801)	-
Movement in the year	35,755	-
Carrying value at the year end	<u>783,764</u>	<u>748,009</u>

The fund is managed by Schroders and the investment is being held for the long term

12 STOCKS	2011	2010
	£	£
Publication stocks	<u>162,627</u>	<u>174,053</u>

13 DEBTORS	2011	2010
	£	£
Trade debtors	377,125	342,573
Royalty debtor	31,557	28,490
Other debtors	7,197	29,921
Prepayments and accrued income	31,244	118,524
	<u>447,123</u>	<u>519,508</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

14 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011 £	2010 £
Trade creditors	214,619	168,458
Social security and other taxes	201,617	179,499
Pension contributions	13,953	9,900
Other creditors	11,736	116,513
Accruals & deferred income	67,957	187,677
	<u>509,882</u>	<u>662,047</u>

15 RESERVES

Restricted funds

Restricted funds comprise unexpended balances of grants received to be applied for specific purposes

	2011 £	2010 £
Balance at 1 April 2010	132,232	106,277
Incoming resources	1,237,473	1,226,455
Resources expended	(1,138,417)	(1,200,500)
Balance at 31 March 2011	<u>231,288</u>	<u>132,232</u>

Other charitable funds

	2011 £	2010 £
Balance at 1 April 2010	(756,818)	730,448
Incoming resources	2,825,626	2,843,308
Resources expended	(2,751,492)	(2,807,574)
Unrealised gain on investments	11,577	-
Movement on pension fund valuation	857,000	(1,523,000)
Balance at 31 March 2011	<u>185,893</u>	<u>(756,818)</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

16 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2011 are represented by

	Unrestricted funds	Restricted funds	2011	2010
	£	£	£	£
Tangible fixed assets	989,949	-	989,949	1,007,247
Current assets	546,826	231,288	778,114	890,214
Current liabilities	(509,882)	-	(509,882)	(662,047)
Defined benefit scheme deficit	(841,000)	-	(841,000)	(1,860,000)
	<u>185,893</u>	<u>231,288</u>	<u>417,181</u>	<u>(624,586)</u>

17 RECONCILIATION OF CHANGES IN RESOURCES TO OPERATING CASH FLOWS

	Total 2011	Total 2010
	£	£
Net incoming/(outgoing) resources	1,041,767	(1,461,311)
(Decrease)/increase in pension fund deficit	(1,019,000)	1,308,000
Unrealised gain on investments	(11,577)	-
Net interest	(50)	(2,294)
Operating (deficit)	<u>11,140</u>	<u>(155,605)</u>
Depreciation and amortisation charges	53,053	56,092
Decrease/ (Increase) in stock	11,426	(52,386)
Decrease in debtors	72,385	134,037
(Decrease) in creditors	(152,165)	(114,077)
Net cash inflow/(outflow) from operating activities	<u>(4,161)</u>	<u>(131,939)</u>

18 ANALYSIS OF CASH

	At 31 March 2011	Cash flow	At 1 April 2010
	£	£	£
Cash at bank and in hand	<u>168,364</u>	<u>(28,289)</u>	<u>196,653</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

19 PENSIONS

Defined benefit scheme

The company operates a defined benefit pension scheme for the benefit of employees

The assets of the scheme are administered by trustees in a fund independent of FPA

The most recent actuarial valuation for accounting purposes was at 1 April 2008

The contributions made in respect of the scheme for the year were £289,200 (2010 £289,200)

A full actuarial valuation was carried out at 1 April 2008 and updated to 31 March 2011 by a qualified independent actuary

The major assumptions used by the actuary were

	31 March 2011	31 March 2010
Rate of increase in salaries	n/a	n/a
Pension increases subject to LPI (Limited price indexation)	3.5%	3.7%
Pension increases subject to LPI minimum 3%	3.8%	4.0%
Discount rate	5.7%	5.7%
Inflation assumption	3.5%	3.9%
Expected return on plan assets	5.0%	5.0%
Life expectancy- retiring on accounting date	86.9	86.7
Life expectancy- retiring 20 years after accounting date	89.8	89.6

The expected return on scheme assets is based on market expectation at the beginning of the period for returns over the entire life of the benefit obligation

The scheme has a number of purchased annuities in respect of past retirements. These only partially match the relevant liabilities and the net liability has been included

The scheme assets are all held in a Group Pension contract

	31 March 2011 £	31 March 2010 £
Cash and other net assets	10,000	22,000
Group Pension Contract	4,695,000	4,028,000
Total fair value of scheme assets	4,705,000	4,050,000
Present value of scheme liabilities	(5,546,000)	(5,910,000)
Deficit in scheme	(841,000)	(1,860,000)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

19 PENSIONS (continued)

Analysis of the amount charged to the statement of financial activity

For the accounting period

	31 March 2011	31 March 2010
Expected return on pension scheme assets	205,000	181,000
Interest on pension scheme liabilities	(332,000)	(254 800)
Other finance income	(127,000)	(73,800)
Actual return on pension scheme assets	129,000	233,000
Less Expected return on pension scheme assets	(205,000)	(181,000)
Actual return less expected return on pension scheme assets	334,000	414 000
Experience gains and losses arising on the	(5,000)	(107,000)
ansing on the scheme liabilities		
Change in assumptions underlying	528,000	(1 830 000)
the present value of the scheme liabilities		
Actuarial gain/(loss)/ recognised	857,000	(1 523 000)
Other finance income	(127,000)	(73,800)
Actuarial gain/ (loss)	857,000	(1,523 000)
Total amounts recognised in the statement of financial activity	730,000	(1,596 800)

Defined benefit scheme

	£	£
Movement in year		
Contributions	289,000	289 000
Other finance costs	(127,000)	(73,800)
Actuarial gain/(loss)	857,000	(1 523,200)
Movement in deficit during the year	1,019,000	(1 308 000)
Deficit in scheme at beginning of the year	(1,860,000)	(552,000)
Deficit in scheme at end of year	(841,000)	(1 860 000)

Amounts for the current and previous four years are as follows

Defined benefit pension plans

	31 March 2011	31 March 2010	31 March 2009	31 March 2008	31 March 2007
	£	£	£	£	£
Defined benefit obligation	(5,546,000)	(5 910 000)	(3,809 000)	(4 746 000)	(4,956,000)
Plan assets	4 705 000	4 050,000	3,257 000	3,844,000	4 355,000
Deficit	(841,000)	(1,860,000)	(552,000)	(902,000)	(601 000)
Experience adjustments on plan liabilities	(5 000)	(107 000)	119,000	9,000	26,000
Experience adjustments on plan assets	334,000	414,000	(825,000)	(415 000)	78,000

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

19 PENSIONS (continued)

Defined contribution scheme

The employer's contribution due in the year was £66,709 (2010 £44,208)

20 CAPITAL COMMITMENTS AND SUBSEQUENT EVENT

The company did not have any capital commitments at 31 March 2011 or 31 March 2010

21 LEASING COMMITMENTS

Operating lease payments amounting to £140,868 (2010 £121,349) are due within one year

The leases to which these amounts relate expire as follows

	2011	2011	2010	2010
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
In one year or less	12,261	8,414	11,557	-
Over one and less than five	-	7,393	-	12,992
Over five years	112,800	-	96,800	-
	125,061	15,807	108,357	12,992

The major lease of FPA is the lease of its offices in London which expires in 2021

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

22 MOVEMENT ON GRANTS, PROJECTS AND CONTRACTS

The movement during the year was as follows -

	Opening balance £	Income unrestricted £	Income restricted £	Expenditure unrestricted £	Expenditure restricted £	Closing balance £
England						
Pamela Shendan Prize	25 242	-	-	-	2 500	22 742
Core Grant	-	105 000	-	105 000	-	-
Homeless project	-	-	105 648	-	94 184	11 462
Children's & Young persons grant funded by Parenting Fund	-	-	262 414	-	282 414	-
Learning disabilities funded by City of Westminster	-	-	51 996	-	51 996	-
Domestic abuse	-	-	3 500	-	-	3 500
Northern Ireland Abortion work	-	-	750	-	-	750
Scotland						
Core Grant	-	42 000	-	42 000	-	-
Speakeasy project in Scotland funded by the Big Lottery Fund	24 540	-	195 961	-	193 612	26 889
Sexability funding received from the Robertson Trust	10 000	-	-	-	10 000	-
Wales						
Community Education Project	-	-	92 767	-	88 945	3 822
Northern Ireland						
Core Funding	-	179 544	-	179 544	-	-
PHA Eastern- Choices	3 383	-	14 601	-	16 202	1 782
PHA Western- Choices	8 059	-	20 183	-	15 915	12 327
PHA Northern- Choices	-	-	12 725	-	20 674	(7 949)
PHA Southern- Choices	(7 790)	-	3 750	-	8 929	(12 969)
PHA Western Bout Ye	637	-	27 195	-	16 182	11 650
PHA Northern Bout Ye	16 344	-	16 344	-	17 942	14 746
PHA Southern Bout Ye	(11 360)	-	3 750	-	12 763	(20 373)
PHA Eastern Bout Ye	(1 583)	-	12 361	-	16 553	(5 775)
Speakeasy DHSSPS	21 161	-	29 432	-	36 909	13 684
IPPF	1 712	-	48 600	-	48 638	(326)
Challenge	-	-	116 513	-	52 458	64 055
Just Ask funded by the Big Lottery Fund	-	-	49 667	-	10 986	38 681
Homeless project by the Children's Fund of DHSSPS	(5 597)	-	24 818	-	27 163	(7 942)
RAP funded by PHA Southern	32 161	-	125 667	-	108 405	49 423
Pro-Choice DVD	5 323	-	-	-	-	5 323
All About Us funded by Award for All	10 000	-	20 833	-	25 047	5 786
	132 232	326 544	1 237 473	326 544	1 138 417	231 288

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2011

Pamela Sheridan Prize

This award recognises good practice in Sex and Relationships Education

Homeless Project

This project works in partnership with homelessness charities in London and Durham
It is funded by the Big lottery Fund

Parenting Fund

This is a Department for Schools funded project which provides parents with education, information resources and support to enable them to take on the role of sex educators and provide positive sex education in the home

Learning disabilities funded by City of Westminster

Funded by Westminster City Council this project works with parents and carers of young people with learning disabilities and also with health professionals

Community Education Project

This project has received extended funding so that it will run to 2011

This is a community education project delivering sexual health and relationships education to groups of vulnerable young people, e.g. looked after, homeless and excluded in community settings throughout the six counties of North Wales. The project has one full-time and two part-time members of staff

Bout Ye

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

Homeless Project

A personal development sexual health project for young people who are experiencing homelessness in Northern Ireland

Choices

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

Pro Choice DVD

An educational resource to help young people to understand why some women choose to have an abortion

Just Ask

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

Sexability

A community based personal development and sexual health group programme for young men and women in the West of Scotland