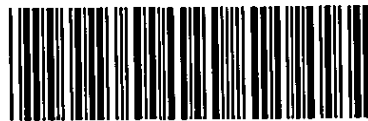


THE FAMILY PLANNING ASSOCIATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2009

Company Number 887632

Charity Number 250187

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**The Family Planning Association**

**Financial Statements**

**For the year ended 31 March 2009**

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**The Family Planning Association**

**Financial Statements**

**For the year ended 31 March 2009**

**Reference and administrative details**

**Charity number** 250187

**Company number** 887632

**Registered & principal office** 50 Featherstone Street  
London  
EC1Y 8QU

**Auditors** Mazars LLP  
Seacourt Tower  
West Way  
Oxford  
OX2 0JG

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

**Solicitors** Andrew Lutley  
Springfield  
Rookery Hill  
Ashted Park  
Ashted  
Surrey  
KT21 1HY

**The Family Planning Association**

Company number: 887632

Charity number: 250187

**Report of the Trustees for the year ended 31 March 2009**

The trustees (who are also the directors) present their report together with the audited financial statements for the year ended 31 March 2009.

**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	
Dr A Bigrigg	
Mrs J Cooke	
Ms J Gerber	
Ms T Kubba	
Dame D Platt	
Ms V E Roberts	
Ms L Sadler	
Dr V Day	(appointed 4 June 2009)
Mr M McGinley	(appointed 4 June 2009)
Ms D Winkler	Deputy chairman (retired 9th December 2008)
Mr D Aaronovitch	(retired 9th December 2008)

The trustees decide the strategy of fpa within the Objects set out below and approve fpa's annual aims and objectives.

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 2009**

#### **Senior Management team**

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

#### **Objectives 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 strategic 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 to:**

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

#### **How fpa delivered public benefit**

##### **1. Conduct internal review and develop a strategic plan**

Much of 2008/9 was dedicated to an internal review of the organisation. This led to the development of a five year strategic plan, which identifies priority groups and key strategic aims and objectives. fpa also started a re-branding process, which will see the creation of a new visual identity for fpa and a new strap line. The new logo and strap line will be launched during 2009 after a process of internal and external consultation.

## **The Family Planning Association**

### **Report of the Trustees for the year ended 31 March 2009**

#### **2. Delivering accredited community-based sexual health and personal development projects across the UK**

##### **Supporting homeless young people**

fpa received funding for a project working with homeless young people in partnership with Centrepoin, other youth homelessness organisations and health service providers. The project promotes sexual health choices for homeless young people in the North East of England and in London. The project aims to increase and improve homeless young people's knowledge of sexual health and to encourage the use of sexual health services. Working with homeless young people aged 16-25, the project provides 12 accredited sex and relationships education (SRE) modules through group work and one-to-one sessions. The project has achieved AQA accreditation for all 12 of the modules it delivers, which means that the young people who participate are able to develop a basis of further learning or possible future employment.

It also continued to deliver the Checkitout Project - a personal development sexual health programme for young people under 25 year old who are homeless and living in hostel accommodation in Northern Ireland. The project aims to enhance young people's awareness and self-esteem to enable them to make informed and responsible choices about their personal and sexual lives and relationships. Checkitout works in partnership with agencies providing accommodation for young homeless people and in the past year worked with 242 young people.

##### **Supporting people with learning disabilities**

fpa built on its work with people with learning disabilities by securing a contract for a two year project in Westminster which is intended to provide direct support to people with learning disabilities and their parents and carers on sexual health and relationships. The project will also direct people with learning disabilities to sexual health services. In addition, it will train professionals in the Westminster area who work with people with learning disabilities to enable them to develop the skills and confidence to tackle sexual health issues.

fpa also continued to deliver the Just Ask Project - a personal development sexual health programme for people with learning disabilities and their careers throughout Northern Ireland. It works directly with people with learning disabilities and their parents, carers and their advocates. In the past year has worked with 298 people.

##### **Supporting parents**

During 2008, fpa received funding to extend its Speakeasy programme, which works with parents and carers, into Scotland. This funding came from the Big Lottery Fund over a period of three years. During the year fpa also continued to deliver Speakeasy across England and funding was also received from the Department of Health, Social Services and Public Safety in Northern Ireland to implement Speakeasy across Northern Ireland. This funding means that the project now has a UK-wide reach.

##### **Supporting vulnerable young people**

fpa secured ongoing funding for its Jiwsj project, which delivers sex and relationships education to vulnerable young people in North Wales. The funding came from the existing six local health board funders and is for a further period of three years, which secures the future of the project until 2011.

fpa continued to deliver its project Sexability to vulnerable young people in the West of Scotland; it aims to equip young people aged 12 - 18 years with the skills and knowledge they need to protect their sexual health and that of their partners. The project also delivers training to professionals who work with young people in community settings to give them the appropriate knowledge, attitudes and skills to support young people's sexual development. During the year the project worked with 630 young people and 56 professionals.

## **The Family Planning Association**

### **Report of the Trustees for the year ended 31 March 2009**

*fpa continued to deliver the project 'Bout Ye - a community-based personal development sexual health programme for young men aged under 25. It aims to enhance the communication, assertiveness and self-determination skills of young men to enable them to enjoy sexual health and positive relationships. It enables young men to make informed choices about their relationships, health and their lives in general.*

#### **Supporting people from Minority ethnic communities**

Funding was also secured to continue the project work with women from black and minority ethnic backgrounds in the London borough of Lambeth, offering free sexual health workshops to woman-only groups. In addition, the project works with partners from relevant community organisations and offers a 'made to measure' programme of training and development to support staff. The project aims to ensure that young women are provided with free, reliable and accurate sexual health information in a safe, culturally sensitive and comfortable setting and that they have opportunities to explore how personal values, attitudes and societal customs impact on choices around sexual health and behaviour.

#### **Supporting women**

The IPPF (International Planned Parenthood Federation) provided funding for *fpa* to carry out a three-year advocacy project on abortion in Northern Ireland. The law on abortion in Northern Ireland is different to that of the rest of the UK. Women find it extremely difficult to access legal abortion there so they have to travel to Britain and pay for an abortion privately. The project is aimed at changing attitudes in Northern Ireland and promoting a change in the law to allow women to exercise the same rights as in the rest of the UK. It is intended to engage decision makers, professionals, community groups and the public to tackle the culture of silence and stigma around abortion in Northern Ireland. *fpa* continued to deliver the project Choices - a community-based personal development sexual health programme for young women aged under 25 in Northern Ireland. It aims to enable young women to make informed decisions about their personal and sexual lives so that they are better equipped to establish and maintain healthy respectful relationships and avoid the consequences of dysfunctional relationships and unprotected sex. During the year the project worked with 477 young women.

### **3. Deliver a national programme of accredited training and consultancy services**

During 2008/9, *fpa* developed and delivered new training courses for young workers on the impact of pornography on young people's sexual health and relationships. *fpa* also developed the Alcohol use, sexual activity and young people course, as well as two training programmes on resilience in young people. This course is for anyone working with young people; it aims to introduce the concept of resilience to enable participants to work with young people to maintain their sexual health and well being. This course looks at how to work with excluded and targeted young people to nurture their resilience, maintain their sexual health and well being and minimise their involvement in risk taking behaviour potentially damaging to themselves and others.

In addition, *fpa* received funding to develop and pilot a training course for professionals working with refugees and asylum seekers after it conducted a needs assessment which identified a lack of support for them. The training is intended to increase participants' awareness of the needs of asylum seekers and refugees for sexual health information. It includes discussion around legislation and human rights issues relating to sexual health, exploration of the pressures on asylum seekers and refugees and practical techniques, ideas and resources for engaging hard-to-reach groups.

During the year *fpa* ran 216 courses, with approximately 2,600 participants.

### **4. Develop and distribute a wide range of information booklets on aspects of sexual health**

During the year *fpa* developed more resources to add to its range; this included producing a comic, called *Let's Grow with Nisha and Joe*, about growing up for six and seven year olds. The comic is fun, colourful and interactive and gently introduces children to the changes that will happen to them as they grow up.

## **The Family Planning Association**

### **Report of the Trustees for the year ended 31 March 2009**

fpa developed an innovative CD-ROM called *All About Us*. The CD-ROM is interactive and suitable for people with mild to moderate learning disabilities, including older children, teenagers and adults. It provides information on sex, relationships and sexual orientation and covers topics such as understanding emotions, keeping safe, what it means to become an adult and appropriate behaviour in public and private spaces.

fpa also produced a new educational DVD called *Why Abortion?* Suitable for use in schools and in adult community groups, the DVD is aimed at helping people to think about the reasons why women might choose to have an abortion. *Why Abortion?* can be used with any young person aged 14 and above by teachers, youth and community workers, social services and health professionals.

fpa undertook an evaluation of information leaflets on contraception and sexually transmitted infections. It asked a range of professionals and service users to review a selection of its leaflets to find out whether the information was useful and if they would recommend them to others. The results were extremely positive and confirm that fpa remains the leading authority on the provision of accurate sexual health information.

In total fpa supplied 10,243,344 publications to its customers in the year.

#### **5. Deliver a national sexual health helpline and information service**

fpa undertook an evaluation of its national telephone helpline, which involved a mystery shopping exercise to evaluate the quality of the information provided on it and how well it was provided. The results were extremely positive and will be used to support the future development of the information service. During the year the helpline answered 45,180 calls from both professionals and the general public on a wide range of sexual health subjects.

Much of the year was spent reviewing how fpa disseminate its information; fpa has identified a number of ways where it can use new technologies in order to ensure it is reaching as wide an audience as possible.

An important aspect of fpa's work continues to be the provision of accurate sexual health information to a broad range of stakeholders. During the year it responded to 547 requests to the library and information service.

The feedback gained from consumers continues to be fed back to key decision making forums and fpa's role in representing the voice of the consumer remains a high priority for it.

#### **6. Deliver national prevention and early intervention campaigns**

During 2008/9 fpa held two national public awareness campaigns. The first was Contraception Awareness Week and the second was Sexual Health Week in which fpa launched the Campaign It's My Right! It took the theme of the rights of people with learning disabilities of any age, their families and carers, professionals promoting sexual health to people with learning disabilities and professionals working in the general field of learning disabilities but not specifically sexual health.

To reach these audiences fpa developed a campaign pack containing posters for the campaign; a 'Tips for Practitioners' leaflet - a first steps guide on how to go about sexual health work with people with learning disabilities; and a 'Resource Guide' for professionals. A dedicated campaign section was developed on fpa's website, including 'easy-read' pages to ensure the information was equally accessible to people with a learning disability. fpa also developed and circulated two surveys about the experiences of people with learning disabilities around relationships and sexual health. One of the surveys was an easy-read format for people with a learning disability while the second was aimed at professionals who work with people with a learning disability.



## **The Family Planning Association**

### **Report of the Trustees for the year ended 31 March 2009**

Publicity surrounding the week demonstrated that fpa is seen as the consumer's champion and an organisation prepared to campaign on all aspects of sexual health.

#### **7. Lobby and campaign to improve the sexual health of everyone across the UK**

##### **HFE bill**

The political environment during 2008/9 was dominated by debate on the Human Fertilisation and Embryology Bill, which could have amended the law on abortion in the UK. fpa was heavily involved in campaigning against possible restrictions on access to abortion services and in favour of amendments to improve access to abortion within the law. The first part of the year was focused on opposing attempts to reduce the legal time limit for abortion from 24 weeks. This was successful as Parliament voted to maintain the current legal time limit. The second half of the year focused on campaigning to improve the law, particularly to secure equal access to abortion for women in Northern Ireland. This involved working with a large coalition of organisations. During the campaign a variety of techniques were used to convey fpa's messages across. For the first time we also created viral ads telling true stories of women in Northern Ireland who had tried to access abortion. These were available to people on the website and were emailed to MPs. This work is still ongoing.

##### **Judicial Review**

Within Northern Ireland, fpa has continued to press the Department of Health, Social Services and Public Safety (DHSSPS) to publish guidance for professional in Northern Ireland about the circumstances in which abortion can be provided. It was delighted that the guidance has now been issued after several years of campaigning.

##### **Sex and relationship education**

During 2008, the Government in England undertook a consultation on PHSE. fpa was heavily involved in this process and were delighted when the government announced that it intended to make Personal, Social and Health Education (PSHE) including sex and relationships education (SRE) a compulsory part of the curriculum for all children and young people aged 5 to 16.

##### **Plans for future period**

As part of the strategic plan six overarching aims to guide fpa's work for the coming five years were identified. They are to:

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 its financial health and independence
6. Ensure fpa is driven at all times by the highest standards.

## The Family Planning Association

### Report of the Trustees for the year ended 31 March 2009

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

- \* Launch the five year strategy including the launch of a new brand identity
- \* Increase the range of publications by adding a new book based on the parenting course Speakeasy, develop a new informing leaflet around LARC (Long acting reversible contraception) methods and produce a book on contraception
- \* Develop resources for people with visual and hearing impairment
- \* Make the library and information service more accessible by having it online
- \* Launch a web enquiry service
- \* Conduct research into the sexual health needs of older people in order to identify any gaps in service delivery to this priority group
- \* Develop SRE resource material for teachers in order to support the introduction of PHSE as a statutory subject in the national curriculum
- \* Deliver two public campaign weeks
- \* Campaign for the rights of women in Northern Ireland
- \* Review the methods of monitoring and evaluating fpa's work and ensuring they are robust and demonstrate its accountability.

### Financial Review

The results for the year are summarised as follows:-

	2009 Unrestricted Funds	2009 Restricted Funds	2009 Total	2008 Total as restated see note 25
	£	£	£	£
Incoming resources	2,895,061	1,014,831	3,909,892	3,623,043
Resources expended	(2,738,822)	(1,073,832)	(3,812,654)	3,594,365
	156,239	(59,001)	97,238	28,678
Realised gain/(loss) on pension scheme	333,000	-	333,000	(330,000)
Realised gain on property revaluation	-	-	-	7,064
Unrealised gain on property revaluation	-	-	-	162,500
Net increase/(decrease) in funds	489,239	(59,001)	430,238	(131,758)

The results for the year were considered very satisfactory by the trustees.

### 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 principle financial risk identified by the trustees is the final salary pension scheme. The deficit on this scheme is significant and has been very volatile which demonstrates this risk. The trustees consider the ceasing of the accrual an important step taken in mitigating this risk. The adoption of a recovery plan will further reduce this risk.

The principle 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 the income so that this risk is mitigated.

### Investment policy

All cash that is surplus to immediate needs is placed on cash deposits. When the markets are less volatile the trustees will look to develop this policy.

## The Family Planning Association

### Report of the Trustees for the year ended 31 March 2009

#### 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. At 31 March 2009 unrestricted reserves amounted to £730,448 compared to six months of unrestricted expenditure of £1,369,411. It will take some years to meet fpa's policy.

Three restricted funds were in deficit at the year end. These were NHSSB Choices, Just Ask funded by the Big Lottery Fund and The Homeless project funded by the Children's fund. All these projects are funded in arrears and after the year restricted income was received for each of these funds which rectified this position.

#### Trustees' responsibility for the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

Trustee indemnity insurance was taken out during the year.

#### Statement of disclosure to auditors

So far as the trustees are aware:

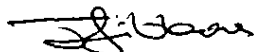
- (a) There is no relevant information of which the auditors are unaware.
- (b) They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of the relevant audit information and to establish that the auditors are aware of such information.

#### 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 prepared this report in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

BY ORDER OF THE BOARD



J Gibbons  
Company Secretary

14 December 2009

## **Independent auditors' 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 2009 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As described in the Statement of Trustees' Responsibilities the trustees, who are also the directors of The Family Planning Association for the purposes of company law, are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, whether the financial statements are properly prepared in accordance with the Companies Act 1985 and whether the information given in the Trustees Report is consistent with the financial statements. We also report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether 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, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the financial statements.

**Mazars LLP**

Mazars LLP

Chartered Accountants  
and Registered Auditors

Seacourt Tower

West Way

Oxford

OX2 0JG

18 December 2009

## **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 and certain fixed 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 2005).

#### **INCOME**

##### **Donations and gifts**

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

##### **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 complied with.

##### **Publications, training and service income**

Publications income is included as 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 property held for investment purposes is valued at market value less any 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 2009

	Note	2009 Unrestricted funds	2009 Restricted funds	2009 Total	2008 Total as restated see note 25
		£	£	£	£
<b>INCOME AND EXPENDITURE</b>					
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income		50,872	-	50,872	52,244
Activities for generating funds		60,059	-	60,059	55,560
Investment income	3	84,986	603	85,589	80,107
		<u>195,917</u>	<u>603</u>	<u>196,520</u>	<u>187,911</u>
<b>Incoming resources from charitable activities</b>					
Grants, projects and contracts	1	324,576	1,014,228	1,338,804	1,180,334
Publications, training and service income	2	2,374,568	-	2,374,568	2,254,798
		<u>2,895,061</u>	<u>1,014,831</u>	<u>3,909,892</u>	<u>3,623,043</u>
<b>Total incoming resources</b>					
<b>Resources expended</b>					
Voluntary income	5	43,387	-	43,387	52,328
Cost of generating funds	5	79,614	-	79,614	51,323
<b>Charitable expenditure</b>					
Grants, projects and contracts	5	324,576	1,073,832	1,398,408	1,234,403
Publications, training and service costs	5	2,274,120	-	2,274,120	2,235,603
Governance costs	5	17,125	-	17,125	20,708
		<u>2,738,822</u>	<u>1,073,832</u>	<u>3,812,654</u>	<u>3,594,365</u>
<b>Total resources expended</b>					
<b>Net incoming/(outgoing) resources before exceptional costs and other recognised gains</b>		<b>156,239</b>	<b>( 59,001)</b>	<b>97,238</b>	<b>28,678</b>
<b>Realised actuarial gain/(deficit) on pension scheme</b>	19	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>( 330,000)</b>
<b>Realised gain on cessation of pension scheme accrual</b>	19	<b>173,000</b>	<b>-</b>	<b>173,000</b>	<b>-</b>
<b>Realised gain on property revaluation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>7,064</b>
<b>Unrealised gain on property revaluation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>162,500</b>
		<u>489,239</u>	<u>( 59,001)</u>	<u>430,238</u>	<u>( 131,758)</u>
<b>Net increase/(decrease) in funds</b>					
Fund balances at 1 April 2008		241,209	165,278	406,487	538,245
Fund balances at 31 March 2009		<u>730,448</u>	<u>106,277</u>	<u>836,725</u>	<u>406,487</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 2009

	Note	2009 £	2009 £	2008 £	2008 £
<b>Fixed assets</b>					
Tangible fixed assets	9	<u>267,763</u>		<u>277,691</u>	
			267,763		277,691
<b>Current assets</b>					
Freehold land and buildings for resale	11	-		215,000	
Stocks	12	121,667		131,088	
Debtors	13	653,545		676,040	
Cash at bank and in hand		<u>1,121,874</u>		<u>803,713</u>	
		1,897,086		1,825,841	
<b>Creditors: amounts falling due within one year</b>	14	<u>(776,124)</u>		<u>(795,045)</u>	
<b>Net current assets</b>			1,120,962		1,030,796
<b>Creditors: amounts falling due after one year</b>					
Defined benefit scheme deficit	19		(552,000)		(902,000)
			<u>836,725</u>		<u>406,487</u>
<b>Income funds</b>					
Restricted funds	15		106,277		165,278
Unrestricted funds:					
Revaluation reserve	15	-		212,800	
Other charitable funds	15	1,282,448		930,409	
<b>Unrealised deficit</b>					
Defined benefit scheme deficit	15	<u>(552,000)</u>	730,448	<u>(902,000)</u>	241,209
			<u>836,725</u>		<u>406,487</u>

Approved by the board 14th December 2009 and signed on its behalf by:

Ian Plaistowe

Paul Woodward

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



**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**1 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2009 £	2008 £
Core funding		
-England	130,000	130,000
-Northern Ireland	169,576	154,665
-Scotland	25,000	25,000
Restricted income (see below)	1,014,228	870,669
	<u>1,338,804</u>	<u>1,180,334</u>

A detailed analysis of restricted income is provided in note 23. Total restricted income for the year was £1,014,831 of which £1,014,228 was for the furtherance of the charity's objects and £603 was from investment income (see note 3).

	2009 £	2008 £
<b>2 PUBLICATIONS, TRAINING AND SERVICE INCOME</b>		
Service contract income	1,149,488	1,166,988
Publications income	770,376	617,747
Training & consultancy income	454,704	470,063
	<u>2,374,568</u>	<u>2,254,798</u>

All publications, training and service income is unrestricted.

	2009 £	2008 £
<b>3 INVESTMENT INCOME</b>		
Property rental	-	6,000
Bank interest received	18,522	11,685
Bank interest received- restricted	603	1,275
Royalty received	59,791	55,844
Other income	6,673	5,303
	<u>85,589</u>	<u>80,107</u>

Except as stated all investment income is unrestricted.

**4 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 1985 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.

**THE FAMILY PLANNING ASSOCIATION**

**CASH FLOW STATEMENT**

For the year ended 31 March 2009

	Note	2009 £	2009 £	2008 £	2008 £
<b>Net cash inflow from operating activities</b>	<b>17</b>		<b>128,273</b>		<b>267,081</b>
<b>Returns on investment and servicing of finance</b>					
- net interest received			19,125		12,960
<b>Capital expenditure and financial investment</b>					
- purchase of fixed assets	9	( 44,237)		( 49,651)	
- proceeds from disposal of property		<u>215,000</u>		<u>527,064</u>	
			<b>170,763</b>		<b>477,413</b>
<b>Increase in the year</b>	<b>18</b>		<u><b>318,161</b></u>		<u><b>757,454</b></u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

5 Total resources expended

Type of expense	Basis of apportionment	Governance costs Unrestricted	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)	2009 £	2008 £ (as restated note 25)
Staff costs salary, NI and pension	direct	-	23,297	342,405	237,651	213,362	36,739	113,559	561,434	1,528,447	1,411,659
Staff costs other	direct	-	-	-	-	-	-	-	-	-	18,869
Recruitment costs	direct	-	-	6,557	3,200	2,700	-	-	16,746	29,203	64,062
Travel & subsistence costs	direct	223	-	1,051	16,015	9,740	30,477	20,593	19,261	97,360	60,313
Consultants	direct	-	-	17,193	-	3,500	-	8,617	-	29,310	51,162
Publicity, press, marketing	direct	-	-	28,000	16,965	5,000	-	320	20,376	70,661	34,361
Associate trainer and venue costs	direct	-	-	-	-	289,924	-	773	29,014	299,711	262,063
Printing and dispatch costs	direct	-	-	615,742	145,430	-	-	-	71,810	832,982	840,785
Audit fees	direct	14,540	-	-	-	-	-	-	-	14,540	16,560
Project expenditure for Northern Ireland projects	direct	-	-	-	-	-	-	-	-	134,391	77,136
Legal & professional fees	direct	-	581	5,047	4,486	3,364	-	4,002	37,948	55,969	79,163
Office related expenditure	head count	-	4,605	41,440	34,534	29,929	4,605	29,471	24,717	189,301	122,734
Rent & services	head count	-	4,465	40,167	33,490	29,024	4,465	31,819	28,085	171,533	166,045
Bank charges	head count	-	108	974	866	649	108	323	-	3,028	3,772
Insurance	head count	-	529	4,757	4,228	3,171	529	-	-	15,576	26,553
Depreciation	head count	-	2,131	19,178	17,047	12,785	2,130	-	-	63,271	45,857
Overhead recovered from project funding	direct	-	-	-	-	(130,050)	-	-	130,050	-	-
General office and finance staff	head count	-	7,591	69,217	61,527	53,835	-	115,099	-	307,369	313,271
Total expenditure		17,125	43,387	1,191,749	575,439	506,933	79,614	324,576	1,073,832	3,812,654	3,584,365

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

6 Resources expended on restricted projects

	Staff costs	Staff advertising	Travel	Rent & service	Professional fees	Press	Office related expenditure	Training fees	Printing and storage	Overhead	Total
Pamela Sheridan Prize	-	-	-	-	-	-	-	-	-	3,000	3,000
Greenwich Young Mart's project	6,587	-	-	3,000	-	-	-	-	-	5,141	14,708
Homeless project	36,615	5,246	1,282	-	-	-	-	-	-	14,447	83,070
Children's & Young persons grant funded by Parenting Fund	135,397	-	3,697	6,000	18,478	-	5,880	19,640	-	24,512	201,478
Refugee & Asylum seeker book	-	-	-	-	-	-	-	-	13,394	-	-
Research project	-	-	-	-	-	-	-	-	28,900	6,000	34,900
Birmingham project funded by The Parenting Fund	9,182	-	-	-	15,000	-	-	-	-	-	15,000
Hackney project funded by The Parenting Fund	6,287	-	-	-	-	-	-	-	-	3,649	12,841
Contraceptive Awareness Week	-	-	-	-	-	-	-	-	-	7,228	13,493
Funding provided by DH for future projects	-	-	-	-	-	20,376	-	-	20,000	7,824	48,000
Scotland	-	-	-	-	-	-	-	-	-	-	-
Sexuality funded by the Big Lottery Fund	43,759	4,000	2,084	6,000	-	-	3,981	1,874	3,987	14,500	80,165
SpeakEasy project in Scotland funded by Big Lottery Fund	63,363	7,500	2,477	3,000	-	-	8,303	-	-	27,092	111,735
Wales	-	-	-	-	-	-	-	-	-	-	-
Community Education Project	55,433	-	6,591	6,815	-	-	-	-	-	-	-
SpeakEasy in Wales funded by the Big Lottery Fund	35,249	-	3,200	3,270	4,470	-	4,687	7,500	5,529	12,500	69,025
Wales	-	-	-	-	-	-	1,886	-	-	4,359	52,434
<b>Total</b>	<b>391,842</b>	<b>16,746</b>	<b>19,281</b>	<b>28,065</b>	<b>37,948</b>	<b>20,376</b>	<b>24,717</b>	<b>28,014</b>	<b>71,810</b>	<b>130,050</b>	<b>769,849</b>
Northern Ireland	-	-	-	-	-	-	-	-	-	-	-
EHSSB- Choices	27,685	-	1,905	2,835	-	-	1,378	-	275	1,892	35,780
WHSSB- Choices	4,449	-	1,784	1,071	-	-	328	-	217	822	8,671
NHSSB- Choices	-	-	-	-	-	-	-	-	-	-	-
SHSSB- Choices	10,998	-	710	227	-	-	59	-	15	-	12,007
Bout Ye funded by the Big Lottery Fund	30,083	-	3,845	349	-	-	1,466	-	42	3,800	39,365
WHSSB- Bout Ye	2,997	-	888	722	-	-	408	-	175	889	5,877
NHSSB-Bout Ye	-	-	215	525	-	-	247	-	562	480	2,039
SHSSB- Bout Ye	8,042	-	1,535	1,742	-	-	780	-	11	-	10,110
EHSSB- Bout Ye	6,288	-	1,166	1,104	-	-	530	-	11	-	9,099
SpeakEasy DHSSPS	17,122	-	2,750	1,343	-	-	968	-	1,181	2,484	25,848
IPPF	17,087	-	(77)	1,343	881	-	817	-	11	14,412	34,574
Just Ask funded by the Big Lottery Fund	24,023	-	3,553	1,778	-	-	1,812	2,500	39	5,521	39,024
Homeless project by the Children's Fund of DHSSPS	22,830	-	1,280	1,778	-	-	865	-	34	3,118	29,913
Pro-Choice DVD	-	-	-	-	-	-	-	-	-	-	-
Big Lottery Fund- Learning Disability Research project	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>189,582</b>	<b>-</b>	<b>18,864</b>	<b>15,245</b>	<b>51,949</b>	<b>-</b>	<b>9,822</b>	<b>2,500</b>	<b>2,583</b>	<b>32,828</b>	<b>303,983</b>

**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**9 TANGIBLE FIXED ASSETS**

	Leasehold improvements	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2008	247,875	131,997	379,872
Additions	-	44,237	44,237
At 31 March 2009	<u>247,875</u>	<u>176,234</u>	<u>424,109</u>
Depreciation			
At 1 April 2008	40,650	61,531	102,181
Charge for the year	<u>24,787</u>	<u>29,378</u>	<u>54,165</u>
At 31 March 2009	<u>65,437</u>	<u>90,909</u>	<u>156,346</u>
Net book amount at			
At 31 March 2009	<u>182,438</u>	<u>85,325</u>	<u>267,763</u>
Net book amount at			
31 March 2008	<u>207,225</u>	<u>70,466</u>	<u>277,691</u>

**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**7 STAFF COSTS**

	2009 £	2008 £
Wages and salaries	1,569,140	1,474,646
Social security costs	150,821	134,521
Pension costs	115,855	144,764
	<u>1,835,816</u>	<u>1,753,931</u>

The average number of employees during the year was as follows:

	Number	Number
Finance and administration	7	7
Press, publicity and publications	10	9
Education and training	10	9
Regions	24	20
Information	9	8
	<u>60</u>	<u>53</u>

1 employee received emoluments in excess of £50,000 during the year (2008:1).  
The emoluments were in the range of £70,000-£75,000.

Trustee indemnity insurance of £2,362 was purchased during the year (2008:£3,150)  
No trustees received any remuneration in the year. Trustees travel expenses of £223 (2008: £1,786) were paid this year. The travel costs were incurred for travel to the trustee meetings.

**8 NET INCOMING RESOURCES**

	£	£
Net incoming resources are stated after charging:		
Auditors remuneration	15,000	15,000
Depreciation of tangible fixed assets	<u>54,165</u>	<u>45,857</u>

**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**10 FIXED ASSET INVESTMENTS**

Cost	2009 £	2008 £
At 1 April	-	52,500
Revaluation	-	162,500
Transfer to current assets (see note 11)	-	(215,000)
At 31 March	-	-

**11 FREEHOLD LAND AND BUILDINGS FOR SALE**

	2009 £	2008 £
Freehold property under offer at the year end	-	215,000

**12 STOCKS**

	2009 £	2008 £
Publication stocks	121,667	131,088

**13 DEBTORS**

	2009 £	2008 £
Trade debtors	602,686	592,445
Royalty debtor	28,490	28,490
Other debtors	4,548	4,753
Prepayments and accrued income	17,821	50,352
	653,545	676,040

**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2009 £	2008 £
Trade creditors	147,240	255,370
Social security and other taxes	169,051	87,000
Pension contributions	5,397	10,047
Other creditors	116,566	116,513
Accruals & deferred income	337,870	326,115
	<u>776,124</u>	<u>795,045</u>

**15 RESERVES**

	2009 £	2008 £
--	-----------	-----------

**Restricted funds**

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

Balance at 1 April 2008	165,278	213,899
Incoming resources	1,014,831	871,944
Resources expended	(1,073,832)	(924,738)
Transfer from unrestricted funds	-	4,173
Balance at 31 March 2009	<u>106,277</u>	<u>165,278</u>

**Revaluation reserve**

Balance at 1 April 2008	212,800	479,901
Revaluation in the year	-	162,500
Transfer to unrestricted fund on realisation	(212,800)	(429,601)
Balance at 31 March 2009	<u>-</u>	<u>212,800</u>

**Other charitable funds**

Balance at 1 April 2008	930,409	445,445
Incoming resources	2,895,061	2,751,099
Resources expended	(2,755,822)	(2,698,627)
Realised gain on sale of property in year	-	7,064
Transfer from revaluation reserve of realised gain	212,800	429,601
Transfer to restricted funds	-	(4,173)
Balance at 31 March 2009	<u>1,282,448</u>	<u>930,409</u>

**Defined benefit scheme deficit**

Balance at 1 April 2008	(902,000)	(601,000)
Provision movement	350,000	(301,000)
	<u>(552,000)</u>	<u>(902,000)</u>



**THE FAMILY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

**16 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS**

Fund balances at 31 March 2009 are represented by:

	Unrestricted funds	Restricted funds	2009	2008
	£	£	£	£
Tangible fixed assets	267,763	-	267,763	277,691
Current assets	1,674,296	222,790	1,897,086	1,825,841
Current liabilities	( 659,611)	( 116,513)	( 776,124)	( 795,045)
Defined benefit scheme deficit	( 552,000)	-	( 552,000)	( 902,000)
	<u>730,448</u>	<u>106,277</u>	<u>836,725</u>	<u>406,487</u>

**17 RECONCILIATION OF CHANGES IN RESOURCES TO OPERATING CASH FLOWS**

	Total 2009	Total 2008
	£	£
Net incoming/(outgoing) resources	430,238	( 131,758)
(Decrease)/increase in pension fund deficit	( 350,000)	301,000
Realised gain on property revaluation	-	( 7,064)
Revaluation of freehold property	-	( 162,500)
Net interest	( 19,125)	( 12,960)
Operating surplus/(deficit)	<u>61,113</u>	<u>( 13,282)</u>
Depreciation and amortisation charges	54,165	45,857
Decrease in stock	9,421	42,767
Decrease in debtors	22,495	2,058
(Decrease)/ increase in creditors	<u>( 18,921)</u>	<u>189,681</u>
Net cash inflow from operating activities	<u>128,273</u>	<u>267,081</u>

**18 ANALYSIS OF CASH**

	At 1 April 2008	Cash flow	At 31 March 2009
	£	£	£
Cash at bank and in hand	<u>803,713</u>	<u>318,161</u>	<u>1,121,874</u>

# THE FAMILY PLANNING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

### 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 the fpa.

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

The contributions made in respect of the scheme for the period to 31 October 2008 were at the rate of 21% of Pensionable Salaries for the Company, 9% of Pensionable Salaries for members whose benefits accrue in 1/60ths and 5% of Pensionable Salaries for members who have opted to have their benefits accrue in 1/80ths. The employers contribution for the year was £103,000.

The accrual of the pension scheme ceased on 1 November 2008 at which point all active pension members became deferred members. The future contributions have been set at £24,100 per month with effect from 1 April 2009.

A full actuarial valuation was carried out at 1 April 2008 and updated to 31 March 2009 by a qualified independent actuary. The major assumptions used by the actuary were:

	31 March 2009	31 March 2008
Rate of increase in salaries	n/a	4.2%
Pension increases	3.0%	3.5%
Pension increases	3.5%	3.7%
Discount rate	6.7%	5.5%
Inflation assumption	3.0%	3.7%
Expected return on plan assets	5.4%	5.7%
Life expectancy	87.0	86.0

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 2009 £	31 March 2008 £
Cash and other net assets	9,000	23,000
Group Pension Contract	3,248,000	3,821,000
Total fair value of scheme assets	3,257,000	3,844,000
Present value of scheme liabilities	(3,809,000)	(4,746,000)
Deficit in scheme	(552,000)	(902,000)

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

19 PENSIONS (continued)

Analysis of the amount charged to  
the statement of financial activity  
For the accounting period

	31 March 2009	31 March 2008
	£	£
Current service cost	( 38,000)	( 74,000)
Closing of the scheme to future accrual	173,000	-
Operating charge is the current service cost	<u>135,000</u>	<u>( 74,000)</u>
Expected return on pension scheme assets	238,000	239,000
Interest on pension scheme liabilities	( 286,000)	( 261,000)
Other finance income	<u>( 48,000)</u>	<u>( 22,000)</u>
Actual return on pension scheme assets	( 587,000)	( 176,000)
Less: Expected return on pension scheme assets	<u>( 238,000)</u>	<u>( 239,000)</u>
Actual return less expected return on pension scheme assets	( 825,000)	( 415,000)
Experience gains and losses arising on the arising on the scheme liabilities	119,000	9,000
Change in assumptions underlying the present value of the scheme liabilities	866,000	76,000
Actuarial (loss)/gain recognised	<u>160,000</u>	<u>( 330,000)</u>
Operating charge	135,000	( 74,000)
Other finance income	( 48,000)	( 22,000)
Actuarial (loss)/gain	160,000	( 330,000)
Total amounts recognised in the statement of financial activity	<u>247,000</u>	<u>( 426,000)</u>

Defined benefit scheme

	£	£
Movement in year:		
Operating charge	135,000	(74,000)
Contributions	103,000	125,000
Past service costs	-	-
Other finance costs	(48,000)	(22,000)
Actuarial (loss)/gain	<u>160,000</u>	<u>(330,000)</u>
Movement in deficit during the year	350,000	(301,000)
Deficit in scheme at beginning of the year	<u>(902,000)</u>	<u>(601,000)</u>
Deficit in scheme at end of year	<u>(552,000)</u>	<u>(902,000)</u>

Amounts for the current and previous four years are as follows:

Defined benefit pension plans

	31 March 2009	31 March 2008	31 March 2007	31 March 2006	31 March 2005
Defined benefit obligation	(3,809,000)	(4,746,000)	(4,956,000)	(5,190,000)	(4,588,000)
Plan assets	<u>3,257,000</u>	<u>3,844,000</u>	<u>4,355,000</u>	<u>3,938,000</u>	<u>3,204,000</u>
Deficit	(552,000)	(902,000)	(601,000)	(1,252,000)	(1,384,000)
Experience adjustments on plan liabilities	119,000	9,000	26,000	34,000	(16,000)
Experience adjustments on plan assets	(825,000)	(415,000)	78,000	418,000	142,000

## THE FAMILY PLANNING ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

#### 19 PENSIONS (continued)

##### Defined contribution scheme

The employer's contribution due in the year was £44,208 (2008: £25,540).

#### 20 CAPITAL COMMITMENTS AND SUBSEQUENT EVENT

The company did not have any capital commitments at 31 March 2009 or 31 March 2008.

#### 21 CONTINGENT ASSETS/LIABILITIES

##### Dilapidations

The financial statements include a provision of £84,782 in respect of dilapidations at fpa's former offices.

They do not include any amount in respect of a counterclaim which fpa has made against the landlord.

#### 22 LEASING COMMITMENTS

Operating lease payments amounting to £132,431 (2008: £132,441) are due within one year.

The leases to which these amounts relate expire as follows:

	2009 Land and buildings £	2009 Other £	2008 Land and buildings £	2008 Other £
In one year or less	11,220	-	11,220	-
Over one and less than five	-	11,841	12,570	11,841
Over five years	96,800	-	96,800	-
	<u>108,020</u>	<u>11,841</u>	<u>120,590</u>	<u>11,841</u>

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

23 MOVEMENT ON GRANTS, PROJECTS AND CONTRACTS

The movement during the year was as follows -

	Opening balance	Income unrestricted	Income restricted	Expenditure unrestricted	Expenditure restricted	Transfer between funds	Closing balance
<b>England</b>							
Pamela Sheridan Prize	30,139	-	803	-	3,000	-	27,742
Core Grant	-	130,000	-	130,000	-	-	-
Greenwich Young Men's project	8,958	-	5,750	-	14,708	-	-
Speakeasy extended project funded by the Big Lottery Fund	(23,590)	-	10,000	-	-	13,590	-
Homeless project	-	-	83,070	-	83,070	-	-
Children's & Young persons grant funded by Parenting Fund	1,478	-	200,000	-	201,478	-	-
Refugee and Asylum Seekers Book and distribution Research project	-	-	34,900	-	34,900	-	-
Birmingham project funded by The Parenting Fund	80	-	19,954	-	12,841	7,193	-
Hackney project funded by The Parenting Fund	(318)	-	20,208	-	13,493	6,397	-
Contraception Awareness Week	-	-	48,000	-	48,000	-	-
<b>Scotland</b>							
Core Grant	-	25,000	-	25,000	-	-	-
Speakeasy project in Scotland	-	-	145,288	-	111,735	-	33,553
Sexability funded by the Big Lottery Fund	10,322	-	79,765	-	80,165	-	9,922
<b>Wales</b>							
Community Education Project	-	-	99,025	-	99,025	-	-
Speakeasy in Wales funded by the Big Lottery Fund	5,355	-	47,079	-	52,434	-	-
<b>Northern Ireland</b>							
Core Funding	-	169,576	-	169,576	-	-	-
EHSSB- Choices	24,443	-	13,966	-	35,780	-	2,629
WHSSB- Choices	(11,755)	-	20,426	-	8,671	-	-
NHSSB- Choices	(8,643)	-	5,934	-	-	-	(2,709)
SHSSB- Choices	10,966	-	3,750	-	12,007	-	2,709
Bout Ye funded by the Big Lottery Fund	59,793	-	-	-	39,365	-	20,428
WHSSB- Bout Ye	(9,045)	-	15,022	-	5,977	-	-
NHSSB- Bout Ye	2,039	-	-	-	2,039	-	-
SHSSB- Bout Ye	11,673	-	3,750	-	10,110	-	5,313
EHSSB- Bout Ye	(2,180)	-	11,823	-	9,099	-	544
Speakeasy DHSSPS	-	-	42,964	-	25,848	-	17,116
IPPF	-	-	36,288	-	34,574	-	1,712
Just Ask funded by the Big Lottery Fund	13,587	-	19,246	-	39,024	-	(8,191)
Homeless project by the Children's Fund of DHSSPS	(14,923)	-	33,022	-	29,913	-	(11,814)
Pro-Choice DVD	22,500	-	-	-	17,177	-	5,323
Big Lottery Fund- Learning Disability Research project	34,398	-	-	-	34,399	-	-
	165,278	324,576	1,014,831	324,576	1,073,832	-	106,277

See note 24 for descriptions of some of the significant restricted funds.

Expenses on the parents projects Speakeasy have been re-allocated to correctly reflect where they had been incurred.

## **THE FAMILY PLANNING ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2009

#### **24 RESTRICTED INCOME**

##### **Pamela Sheridan Prize**

This award recognises good practice in Sex and Relationships Education.

##### **Greenwich Young Men's Project**

A community based personal development and sexual health project for boys and young men aged under 25 in the London Borough of Greenwich.

##### **Parenting Fund**

This is a Department for Education and Skills (DFES) funded project. The project is to provide 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.

##### **Parents Work**

The Association received funding from the Department of Health to help parents discuss sexual health with their children. The project involves close working with schools and parents.

##### **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.

##### **Speakeasy in Wales**

Funded by the Big Lottery Fund (was the Community Fund) this project helps parents and carers of all cultures and values to discuss sex and sexuality with children.

##### **Bout Ye**

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

##### **Research**

A three year research project into the sexual health and well-being of people with learning disabilities in Northern Ireland. This is funded by the Big Lottery Fund.

##### **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.

THE FAMILY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

24 RESTRICTED INCOME

**Future projects**

Funding provided by the Department of Health to develop a sexual health information pack, a leaflet on consent and coercion and for the development of a resilience manual.

**Sexability**

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

25 RESTATEMENT OF PRIOR YEAR FIGURES

The disclosure for FRS17 was incorrectly stated last year and has been corrected this year. The disclosure last year overstated the ongoing cost of the scheme and understated the realised actuarial loss on the scheme

	Revised reporting £	Previously reported £
<b>Expenditure</b>		
Charitable expenditure		
Publications, training and service costs	<u>2,264,603</u>	<u>2,235,603</u>
Realised actuarial gain/(deficit) on pension scheme	<u>( 330,000)</u>	<u>( 301,000)</u>

In addition, fpa has revised its classification of expenditure to present costs more fairly. Changes to the 2008 accounts classification as set out in note 5 are as follows:

	Revised reporting £	Previously reported £
Travel & subsistence cost	60,313	117,886
Associate trainer and venue cost	262,063	204,490
	<u>322,376</u>	<u>322,376</u>