

Registered Charity Number: 250187  
Registered Company Number: 887632



**The Family Planning Association**  
**Report and financial statements**

**31 March 2018**

# **The Family Planning Association**

## **Report and financial statements**

**Year ended 31 March 2018**

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## **The Family Planning Association**

### **Reference and administrative details of the charity, its trustees and advisers**

**Year ended 31 March 2018**

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#### **Trustees**

Dr Valerie Day (term ended and resigned 21/03/2018)	Chair
Dr Brian Scott (appointed trustee 08/12/2017) (appointed Chair 21/03/18)	
Ms Marta Garcia	Vice Chair
Ms Anthea Morris	Honorary Treasurer
Ms Helena Dollimore	
Mr David Harris	
Ms Gillian Holmes	
Ms Ellie Munro	
Mr Jeremy Stein	
Dr Zoe Stewart	
Mr Matthew Williams (appointed 28/04/2017)	
Ms Susana Abse (appointed 08/12/2017) (resigned 26/02/2018)	

<b>Chief Executive Officer</b>	Ms Natika H Halil
<b>Charity number</b>	250187
<b>Company number</b>	887632
<b>Registered and principal office</b>	23-28 Penn Street London N1 5DL
<b>Statutory auditor</b>	Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB
<b>Principal bankers</b>	The Co-Operative Bank plc 80 Cornhill London EC3V 3NJ
<b>Solicitors</b>	IBB Solicitors Capital Court 30 Windsor Street Uxbridge UB8 1AB

**The Family Planning Association  
Report of the Trustees  
Year ended 31 March 2018**

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**Objectives and activities**

The objectives of the Family Planning Association (FPA) as stated in its Memorandum of Association: are to promote and advocate good sexual and reproductive health and rights. Good health in general for all age groups across the life course, and especially those most vulnerable, such as people in marginalised communities, people experiencing poor mental health, people with learning disabilities and people at risk of sexual and domestic violence.

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 aim and objectives and developing and monitoring performance against the plan described below.

To meet the objectives, FPA's **vision** is a society where everyone can make positive choices about their own sexual health and wellbeing and our **mission** is to champion people's right to sexual and reproductive health and wellbeing through advocacy, campaigning, education and information.

**FPA values:**

- integrity, equality and diversity
- open and honest communication
- high quality and innovation in everything we do.

FPA's strategic plan is used as an executive guide to fulfil objectives and set key performance indicators. The following intended impacts are the principles that our work is set against.

1. Those of reproductive age, parents, people with learning disabilities and older people will have improved access to high-quality information, education programmes and training by 2019.
2. High-quality relationships and sex education (RSE) will be a part of ALL primary and secondary UK national curriculums by 2019.
3. ALL women in the UK, including those in Northern Ireland (NI), will have ease of access to NHS abortion services by 2019.

The following areas outline the focus of our work to the year ending 31 March 2018.

**Launch Sexwise, a new brand and website providing and promoting sexual and reproductive health information to the public and health professionals. This is part of our three-year contract with Public Health England (PHE).**

FPA has provided information leaflets on contraception, sexually transmitted infections and pregnancy choices over the last 20 years. The delivery method for this changed in 2016, when we were successfully awarded the digital information contract. To coincide with World Contraception Day on 26 September 2017 we launched Sexwise, a national information website.

By the end of March 2018, the site had received 146,345 unique visitors and was receiving between 2,000 and 3,500 unique visitors a day. Printed resources to distribute to professionals have also been developed and an agency was working on a set of animated videos to bust common sexual health myths. Sexwise also partnered with Public Health England's national Protect Against Sexually Transmitted Infections (STIs) campaign, which signposted to Sexwise as the main source of advice on STIs and how to use condoms.

Sexwise is a national resource for information on sexual health and FPA continues to be recognised as producing gold standard information.

**Refresh and refocus FPA's main website [www.fpa.org.uk](http://www.fpa.org.uk)**

FPA's website has been long overdue to for an update and refresh which we had aimed to carry out this financial year. However due to a delay in receiving the funds secured for this work, we are now scheduled to start in quarter one of 2018-2019.

**Implement new delivery methods and marketing of FPA training courses.**

In recognising the pressure on training budgets and the impact of modern technology, we have reviewed our training offer. While, our learning disabilities and contraception training courses continue to be in high demand, we noted the need for digital awareness and developed a new training course in this area. This has been well received and delivered across the country.

A new focused marketing strategy commenced in January 2018 through using digital tools; new marketing channels for promoting our training courses such as Eventbrite, Facebook and Twitter extended our reach and the uptake of training courses.

We also updated our Speakeasy Facilitators handbook, a much needed resource that enables parents and carers to have conversations with their children about growing up, sex and relationships.

**Raise profile of FPA with effective communications and active comments, opinion pieces and articles in the media.**

FPA's press office saw another busy year. Highlights have included Sexual Health Week in September 2017, on the theme "Let's Talk About Porn". Media coverage for the week had a potential reach of almost 17 million people, including articles in the Telegraph, the Daily Mail, Elle magazine, Huffington Post, inews, and a segment on TV show The Wright Stuff. The launch event for the week was well attended by stakeholders in the sexual health and education sectors.

In December, we partnered with Patient.info for a Christmas campaign on STIs covered by The Sun and Daily Mail among others, with a potential reach of over 3.4 million people. We also supported Public Health England's Protect Against STIs campaign, with campaign coverage mentioning FPA having a potential reach of over 6.2 million people.

Throughout the year, we have become known as a go to organisation for comment about sexual health cuts and fertility apps.

Our Twitter presence has also grown, with our content strategy resulting in a large growth in followers and engagement. One of our tweets on the decriminalisation of abortion was featured in a Press Association piece used by 142 publications, reaching a potential audience of over four million people.

**New income generation focus, review fundraising and trading activities, developing a three-year business plan.**

A three-year business plan was launched with the specific aim of increasing unrestricted income. Traditional methods of fundraising are not as effective for FPA as selling our products, publications and resources are. The focus on sales and marketing is the main drive of FPA's new business approach; in addition, through updating our marketing method and increasing our product range, there is a real drive to increase the sales of our products and resources.

The business plan will take full effect when relationships and sex education become compulsory; as such products, training and resources are being updated to fulfil this particular requirement for schools.

**Deliver joint programme of work with Brook the young people's charity on relationships and sex education with the voice of young people being heard through the publication of a manifesto.**

FPA has had a long-standing partnership with the young people's charity Brook. Through another year of funding from Reckitt-Benckiser, FPA and Brook were able to continue their influencing work with parliamentarians on relationships and sex education (RSE). We worked with young people to create a 'manifesto' outlining the minimum requirements RSE must meet to in order to be considered high-quality, and gathered a selection of case studies demonstrating these points in action.

**The Family Planning Association  
Report of the Trustees (*continued*)  
Year ended 31 March 2018**

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We also drafted another report was created titled 'Going Beyond Biology: What young people want and need from their relationships and sex education (RSE)'. Both the manifesto and report have been used as lobbying tools by FPA.

**Continue to advocate for the rights of women in Northern Ireland for equal rights and access to abortion care.**

Following campaigning from FPA and other organisations the UK Government announced that women from Northern Ireland would no longer be charged to access abortion services in England. A central booking system was established and women who earn less than £15,276 have their travel costs paid as well as accommodation if necessary.

FPA believes that this is no substitute for the substantial change to the law in Northern Ireland that is needed. The United Nations Committee Inquiry states that the current law subjects women to grave and systematic violations of rights. FPA will continue to fight for the women in Northern Ireland to access abortion care safely and legally in their own country.

On International Women's Day, 8 March 2018, FPA assisted in organising and drafting a letter from Stella Creasy MP, signed by over 150 parliamentarians, highlighting the inquiry and calling for comprehensive reform of Northern Ireland's abortion law. We also led a group of reproductive healthcare bodies as interveners in a Supreme Court case challenging the restrictive nature of the law and gave evidence to inquiries conducted by the All-Party Parliamentary Group for Population, Development and Reproductive Health and the British Irish Parliamentary Assembly.

**Provide the secretariat for the All Party Group in Northern Ireland, ensuring good engagement from Members of the Legislative Assembly (MLAs) on sexual and reproductive issues.**

The devolved government in Northern Ireland collapsed and has not been restored, which has shifted our advocacy focus to local councils and Westminster. Motions condemning all harassment and intimidation that has taken place outside facilities that offer reproductive health services, including FPA's office in Belfast, were passed unanimously in Belfast City Council and Ards and North Down Borough Council. We hosted a Labour Party delegation in Belfast led by the Shadow Secretary of State for Northern Ireland and marked Sexual Health Week by hosting an event in Parliament Buildings focusing on stigma. This highlighted the stigma women face in accessing abortion services and was attended by a number of MLAs from different political parties.

The impact and success of our campaigning on this issue was recognised in October 2017 when the leading human rights non-governmental organisation, Liberty, awarded its "Long Walk" award to the campaign for reform of the abortion laws in Northern Ireland. FPA was one of a small number of organisations invited to receive the award.

**Provide the secretariat for the All-Party Parliamentary Group on Sexual and Reproductive Health, ensuring membership of MPs with meetings held in the House of Lords highlighting key issues.**

FPA continues to provide the secretariat for the All-Party Parliamentary Group on Sexual and Reproductive Health. In this financial year, we have held meetings on women and HIV, relationships and sex education with a focus on the Department for Education's consultation. Meetings continue to be well attended and used as an influencing tool. The long standing Chair Baroness Gould retired in November 2017 and the new Chair Baroness Barker has taken over the role as co-chair with Diana Johnson MP.

**Carry out detailed analysis from The People Living with HIV Stigma Index UK young people data on the experiences of young people living with HIV.**

In 2017/18 we carried out a detailed analysis of the data set generated by The Young People Living with HIV Stigma Survey. Despite positive feelings about themselves, a significant proportion reported worry of being gossiped about (42%) or being rejected by a sexual partner (56%). Overall, young people are still feeling some levels of stigma and discrimination with 22% reporting being excluded from social settings or gatherings organised by friends.

Data from this work was presented as posters at The Children's HIV Association Conference (CHIVA); The Nurses HIV Association Conference; The British HIV Association Conference where both posters were selected as highly commended from over 400. This enabled us to deliver top line information in an oral plenary at The International AIDS Conference IAS2018

**Deliver a community member project highlighting best practice for supporting HIV positive patients in healthcare settings.**

Building on the work of the 2015/16 StigmaSurveyUK we have worked with 14 NHS HIV clinics to enquire about people living with HIV who have had positive experiences in GP and dental services. We have had three academic papers published from the 2015/16 study looking at data on men who have sex with men (MSM), trans people and stigma and discrimination in dental settings, which was recently published in the British Dental Journal.

**Undergo the International Planned Parenthood Federation (IPPF) accreditation process and continue to be the UK Member Association ensuring good representation of key sexual and reproductive issues.**

As the UK Member Association of the IPPF, FPA undergoes an accreditation review every five years. The first stage is a vigorous self-assessment, consisting of 10 principles of membership broken down into 48 standards answered by 201 checks. These are around governance, finance, advocacy and training. This was followed by a two-day assessment to ensure that our policy and practice are conducted according to IPPF standards. FPA passed this review with no compliance issues and has been certified until 2022 to be the Member Association representing IPPF in the UK.



**The Family Planning Association  
Report of the Trustees (continued)  
Year ended 31 March 2018**

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**Financial review**

The closing reserves for the charity are summarised as follows:

2018 Unrestricted Funds	2018 Pension Deficit	2018 Restricted Funds	2018 Total	2017 Total
£267,800	(£2,586,000)	£1,500	(£2,316,700)	£(1,301,236)

The Statement of Financial Activities shows total income of £1,231,496, a decrease on last year of £158,846 (11%). Expenditure totalled £1,341,960 representing an increase on prior year of £133,676 (11%). Overall there was a **net deficit of £110,464** before technical valuation movements on the defined benefits pension scheme (DBPS).

The climate for project funding has proved challenging, although our existing project funding both in the UK and Northern Ireland continues and has been renewed or extended year on year, demonstrating the value of our work. In this financial year we were awarded a project funding in Hounslow to deliver sex and relationships programme for young people. We continue to look for new funding streams to finance our charitable objectives and we see an ongoing positive future from the sale of training, products and e-learning offers and will expand our market in these areas over the next few years. A proportion of the income from a legacy will be invested in new initiatives to improve the volume and range of our market.

The latest actuarial valuation of the DBPS as at 31<sup>st</sup> March 2018 showed, in comparison with the previous year, a reduction in value of the underlying assets of the fund against its future liabilities of £905k (2017 - £998k). In accordance with FRS 102 we have recognised this technical valuation change in the Statement of Financial Activities.

**Risk Management**

The Trustees review FPA's risk register at board meetings and at the Finance, Audit, Investment and Risk committee and consider the adequacy of the steps taken by the Senior Management Team to mitigate risk. The main financial risks facing the charity are continuing reduction in funding for its projects and the pension deficit. The charity has agreed a recovery plan with the pension scheme trustees to meet the deficit, (which has been approved by the Pension Regulator), and all payments have been made by the due date. We have taken, and will continue to take, significant steps to increase the underlying strength of our trading operations, specifically the sales of products and publications, including our e-learning resource Yasmine and Tom, as well as the provision of training and consultancy. We envisage that our trading activities over the next few years will help to reduce any risk we may face from reductions in funding and will meet the agreed contributions to the Defined Benefit Pension Scheme (DBPS) shortfall while allowing us to pursue our charitable objectives.

**The Family Planning Association  
Report of the Trustees (continued)  
Year ended 31 March 2018**

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**The final salary pension scheme**

The Scheme was closed to new members with effect from 1 November 2008. There was a deficit of £1,732,000 calculated by the Scheme Actuary in the Triennial Valuation as at 1 April 2014. A Scheme funding assessment was carried out at 1 April 2017, prepared by the Scheme actuary for scheme members, indicating that the shortfall had increased to £4,266,000.

An agreement has been made with the Pension Regulator to repay this shortfall by monthly contributions over 16 years starting from April 2015 and ending by 31 August 2031.

During the year to 31<sup>st</sup> March 2018, the charity made contributions of £105,000 towards the deficit. This will reduce to £75,000 in the year to 31<sup>st</sup> March 2019.

The Trustees are committed to maintaining payments towards the DBPS deficit as set out in the current Recovery Plan which was agreed with the Regulator in March 2018. The Trustees believe that the financial liabilities relating to the Scheme can be met over the next three years from surpluses generated by trading activities. The charity will be able to meet all its debts as they fall due.

**Reserves policy**

The policy is to have funds equal to approximately six months of unrestricted expenditure for charitable costs and pension deficit repayments, but this is difficult to achieve given the volatility of the financial markets. This is likely to continue until the deficit reduction plan eradicates the pension fund deficit.

**Reference and administrative details**

The Trustees (who are the directors of the charity for the purposes of the Companies Act) present their annual report, together with the audited financial statements of The Family Planning Association ("FPA" or "the charity") for the year ended 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the FPA comply with the current statutory requirements, the requirements of the charity's Memorandum and Articles of Association and the provisions of the Charities SORP (FRS102), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Structure, Governance and Management**

The Family Planning Association (thereafter FPA) is a registered charity (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.

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

**The Family Planning Association  
Report of the Trustees (*continued*)  
Year ended 31 March 2018**

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Dr Valerie Day (term ended and resigned 21/03/2018)	Chair
Dr Brian Scott (appointed trustee 08/12/2017) (appointed Chair 21/03/18)	
Ms Marta Garcia	Vice Chair
Ms Anthea Morris	Honorary Treasurer
Ms Helena Dollimore	
Mr David Harris	
Ms Gillian Holmes	
Ms Ellie Munro	
Mr Jeremy Stein	
Dr Zoe Stewart	
Mr Matthew Williams (appointed 28/04/2017)	
Ms Susana Abse (appointed 08/12/2017) (resigned 26/02/2018)	

The Trustees decide the strategy of FPA within the objects detailed below, and approve FPA's annual aims and objectives to achieve these objects as per our intended impacts listed above.

As set out in the Memorandum and Articles of Association, the number of Trustees should not be less than five and not greater than 20. The initial term of office is for two terms of three years. Upon satisfactory completion of two terms, trustees are eligible for one further term of up to three years at the Board's request.

The Board of Trustees meet a minimum of four times per year. There is one sub-committee of the Board, the Finance, Audit, Investment and Risk Committee (FAIR). Trustees receive updates on their duties and responsibilities and training is available. All Trustees gave their time voluntarily and received no benefits from FPA. Any expenses reclaimed from the charity are set out in note 6.

The Trustees appoint a Chief Executive (CEO) who is line managed by the Chair of Trustees. The CEO is responsible for managing FPA within the Objects and agreed annual aims and objectives. The CEO appoints and manages the Senior Management Team. The Chair of Trustees has regular meetings with the CEO and the Honorary Treasurer meets regularly with the Finance Manager. The Remuneration Committee sets the remuneration of the executive team.

**The Family Planning Association  
Report of the Trustees (*continued*)  
Year ended 31 March 2018**

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***Statement of Trustees' Responsibilities***

The Trustees (who are also 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

***Disclosure of information to auditors***

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- The trustees have taken all the steps that ought to have been taken to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**The Family Planning Association  
Report of the Trustees (*continued*)  
Year ended 31 March 2018**

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**Senior Management Team (SMT)**

Chief Executive Officer	Ms Natika H Halil
Director for Northern Ireland	Mr Mark Breslin
Head of Finance	Mr David Stein
Head of Communications and Digital	Ms Rebecca Burbidge

**Aims for 1 April 2018 – 31 March 2019**

The following activities arise from our ongoing strategic plan. Our focus continues to be providing high-quality information, training, delivering local projects and promoting good sexual health for everyone.

We will do this in the following ways:

Deliver the third year of our Sexwise programme through continuing to update information to the highest standard and new modes of delivery, such as video communication.

We will launch our new website and implement our three-year business plan with a focus on relationships and sex education, training courses and resources.

In Northern Ireland, we will pilot our counselling service for women covering the whole pregnancy cycle. This will include traumatic birth, pregnancy loss through stillbirth or miscarriage and postnatal depression.

Our advocacy work will continue to focus on women's reproductive rights in Northern Ireland, working directly with MPs to bring forward legislation and amendments and host vents at Westminster to keep the spotlight on reproductive rights in Northern Ireland.

Deliver our long-standing programme JIWSI working with vulnerable young people across North Wales, as well as our programme in the London Borough of Hounslow.

We will continue to be the lead relationships and sexuality education project in Northern Ireland through our Just Ask programme.

We will continue to deliver the secretariat on behalf of the All Party Parliamentary Group on Sexual and Reproductive Health.

We will continue to be the Member Association for the International Planned Parenthood Federation (IPPF).



12/12/18

## **The Family Planning Association**

### **Independent Auditor's Report to the Trustees of The Family Planning Association** **Year ended 31 March 2018**

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#### **Opinion**

We have audited the financial statements of The Family Planning Association (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of financial activities, Balance sheet, Cash flow statement, principal accounting policies and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 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.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information

## **The Family Planning Association**

### **Independent Auditor's Report to the Trustees of The Family Planning Association**

**Year ended 31 March 2018**

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and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' report.

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.

## **The Family Planning Association**

### **Independent Auditor's Report to the Trustees of The Family Planning Association**

**Year ended 31 March 2018**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities Statement set out on page 11, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

#### **Use of our report**

This report is made solely to the charitable company'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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Moore Stephens LLP**

Philip Clark, Senior Statutory Auditor  
for and on behalf of Moore Stephens LLP  
Chartered Accountants and Statutory Auditor  
150 Aldersgate Street  
London  
EC1A 4AB

**Date: 31 December 2018**

Moore Stephens LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



# The Family Planning Association

## Statement of financial activities

Year ended 31 March 2018

	Notes	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total £	2017 Total £
<b>Income from:</b>					
Donations and Legacies	1	22,858	-	22,858	152,346
Investments	2	2,254	-	2,254	3,088
Charitable activities:					
Core project funding	3	123,396	414,106	537,502	566,879
Publications, training and service income	4	668,882	-	668,882	668,029
<b>Total Income</b>		<b>817,390</b>	<b>414,106</b>	<b>1,231,496</b>	<b>1,390,342</b>
<b>Expenditure on:</b>					
Raising funds		10,746	-	10,746	5,367
Charitable activities		908,354	422,860	1,331,215	1,202,917
<b>Total Expenditure</b>	5	<b>919,100</b>	<b>422,860</b>	<b>1,341,960</b>	<b>1,208,284</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>(101,710)</b>	<b>(8,754)</b>	<b>(110,466)</b>	<b>182,058</b>
<b>Transfer between funds</b>		<b>(8,254)</b>	<b>8,254</b>	<b>-</b>	<b>-</b>
<b>Actual (loss) / gain on pension scheme</b>	16	<b>(905,000)</b>	<b>-</b>	<b>(905,000)</b>	<b>(998,000)</b>
<b>Net (decrease) in funds</b>		<b>(1,014,964)</b>	<b>(500)</b>	<b>(1,015,464)</b>	<b>(815,942)</b>
<b>Total funds brought forward</b>		<b>(1,303,236)</b>	<b>2,000</b>	<b>(1,301,236)</b>	<b>(485,294)</b>
<b>Total funds carried forward</b>		<b>(2,318,200)</b>	<b>1,500</b>	<b>(2,316,700)</b>	<b>(1,301,236)</b>

The notes on pages 19 to 35 form part of these financial statements

# The Family Planning Association

## Balance sheet

Year ended 31 March 2018

	Note	2018 £	2018 £	2017 £	2017 £
<b>Fixed assets</b>					
Tangible fixed assets	8	<u>36,566</u>	<u>36,566</u>	<u>4,163</u>	<u>4,163</u>
<b>Current assets</b>					
Stock	9	57,148		37,593	
Debtors	10	256,427		212,522	
Cash at bank and in hand		<u>172,102</u>		<u>289,923</u>	
		<u>485,677</u>		<u>540,038</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(252,943)</u>		<u>(164,437)</u>	
<b>Net assets before defined benefit scheme deficit</b>			269,300		379,764
<b>Provisions for liabilities and charges</b>					
Defined benefit scheme deficit	16		<u>(2,586,000)</u>		<u>(1,681,000)</u>
<b>Net assets after defined benefit scheme deficit</b>			<u>(2,316,700)</u>		<u>(1,301,236)</u>
<b>Income funds</b>					
Restricted funds	12,19		1,500		2,000
Unrestricted funds:	12,19				
Defined benefit scheme			<u>(2,586,000)</u>		<u>(1,681,000)</u>
Other charitable funds			<u>267,800</u>		<u>377,764</u>
			<u>(2,316,700)</u>		<u>(1,301,236)</u>

The financial statements have been prepared in accordance with special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

These financial statements were approved by the Trustees and authorised for issue on and signed on their behalf.

  
Dr Brian Scott - Chair

Date 12/12/18

  
Ms Anthea Morris - Treasurer

Date 12/12/18

The notes on pages 19 to 35 form part of these financial statements.

# **The Family Planning Association**

## **Cash Flow statement**

**Year ended 31 March 2018**

	<b>Note</b>	<b>2018 £</b>	<b>2018 £</b>	<b>2017 £</b>	<b>2017 £</b>
<b>Net cash Inflow/(outflow) from operating activities</b>	<b>13</b>		<b>(82,823)</b>		<b>51,365</b>
<b>Returns on investment and servicing of finance</b>					
- return on investment			-		-
<b>Capital expenditure and financial investment</b>					
- purchase of fixed assets	<b>8</b>	<b>(34,998)</b>		<b>(4,541)</b>	
					<b>(4,541)</b>
<b>Increase / (Decrease) in the year</b>	<b>14</b>		<b>(117,821)</b>		<b>46,824</b>

**The notes on pages 19 to 35 form part of these financial statements.**

## **The Family Planning Association**

### **Principal accounting policies**

**Year ended 31 March 2018**

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#### **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Association constitutes a public benefit entity as defined by FRS 102.

#### **GOING CONCERN**

The Trustees have carefully considered the going concern position of the charitable company given the deficit recorded in the year and the pension scheme liability. As set out in note 16 to these financial statements, the charitable company operates a defined benefit pension scheme, (which was closed to new members in 2008), and the actuarial valuation of the scheme as at 31 March 2018 resulted in an adverse movement for the year of £905,000 (2017: £998,000) during the year ended 31 March 2018 resulting in an overall decrease in funds of £1,015,464 (2017: £815,942) for the year.

The charitable company had net current assets of £269,300 at 31 March 2018 (2017 £379,764) however the valuation of the pension scheme by the actuary applying the technical provisions and assumptions at the year-end was a deficit of £2,586,000 (2017: £1,681,000) resulting in an overall deficit on reserves of £2,316,700 (2017: £1,301,236).

The Trustees have carefully considered the risks surrounding the charitable company's on-going financial situation and long-term sustainability. They have taken steps to rationalise the company's expenditure, review pension funding and source new funding streams with plans for the forthcoming year set out in the Trustees' Report.

The charity has performed ahead of budget for the first six months of 2018-19. FPA plans to launch new RSE products before March 2019 to meet Key Stage 1, 2 and 3 for children with learning disabilities to talk about personal space, consent and safety. These are expected to increase income in the second half of the year. We have also been successful in being awarded an additional two years for our project in Hounslow. FPA will start to see a benefit from this in the second half of the year. In addition we have been advised that a number of our programmes, such as Just Ask, PHE information programme will roll over to 2020.

## **The Family Planning Association**

### **Principal accounting policies**

**Year ended 31 March 2018**

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From a cashflow perspective, the charitable company has filed a new recovery plan with the Pension Regulator to meet the shortfall of the pension scheme. This has been accepted by the Pension Regulator. This proposal contains reasonable pension deficit payments which have, by agreement with the Pension Trustees and Scheme Actuary been minimised in the short to medium term and the trustees consider that these payments are sustainable within the company's cash flow.

As a result of these discussions and given the ongoing work to rationalise expenditure and generate additional revenue from the FPA brand, the Board of Trustees believe it is appropriate to prepare these financial statements on the going concern basis.

### **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 income 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. Income from training and services are accounted for when earned.

#### **Property rental**

Property rental income is included in incoming resources in the period when it is receivable.

# **The Family Planning Association**

## **Principal accounting policies**

**Year ended 31 March 2018**

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### **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.

Costs of raising funds include the costs incurred in running projects and contracts, the cost of providing publications, training and services to finance the charitable activities.

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.

### **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:

Office furniture and equipment	10% (straight line)
Computer software equipment	25% (straight line)

### **STOCK**

Stock represents publication stocks and are stated at the lower of cost and net realisable value.

## **The Family Planning Association**

### **Principal accounting policies**

**Year ended 31 March 2018**

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#### **PENSIONS**

##### **FPA's defined benefit scheme**

Payments in respect of the pension scheme are included within staff costs and include the deficit reduction payments made in the year. Changes in the valuation of the pension scheme at each actuarial valuation date caused by differences between assumptions used and actuarial experience are reflected in the Statement of Financial Activities and set out in note 16 to the financial statements.

##### **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

## Notes to the financial statements

Year ended 31 March 2018

### 1. Income from Donations and Legacies

	2018 £	2017 £
Corporate donations	4,000	-
Individual donations	11,858	15,346
Legacy Income	7,000	137,000
	<u>22,858</u>	<u>152,346</u>

### 2. Income from Investments

	2018 £	2017 £
Property rental	-	1,140
Other income	2,250	1,913
Bank interest receivable	4	35
	<u>2,254</u>	<u>3,088</u>

### 3. Income from Charitable Activities - core project-funding

	Unrestricted £	Restricted £	2018 £	2017 £
<b>Core funding</b>				
- Northern Ireland	123,396	130,159	253,555	262,856
- Project Income	-	283,947	283,947	304,023
	<u>123,396</u>	<u>414,106</u>	<u>537,502</u>	<u>566,879</u>

### 4. Income from Charitable Activities - Service Contract, Publications, Training

	Unrestricted £	Restricted £	2018 £	2017 £
Service Contract	260,871	-	260,871	200,490
Publications	312,173	-	312,173	366,945
Training & Consultancy	95,838	-	95,838	100,594
	<u>668,882</u>	<u>-</u>	<u>668,882</u>	<u>668,029</u>



# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 5. Support Cost Allocation

	Fundraising	DoH Service contract and publications	Projects	Training and Consultancy	Central costs	2018	2017
	£	£	£	£	£	£	£
Depreciation	-	-	-	-	2,595	2,595	378
Staff costs	-	153,923	279,798	35,663	225,446	694,829	612,700
Other costs	10,746	275,459	182,738	59,092	116,502	644,536	595,206
Transfers from central costs	-	120,683	67,814	24,166	(212,663)	-	-
	<b>10,746</b>	<b>550,064</b>	<b>530,350</b>	<b>118,920</b>	<b>131,879</b>	<b>1,341,960</b>	<b>1,208,284</b>

### 6. Staff Costs

	2018 £	2017 £
Wages and salaries	537,487	535,370
Social security costs	48,873	49,499
Pension costs	108,469	27,821
	<b>694,829</b>	<b>612,690</b>

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

	Number	Number
Finance and administration	2	2
Press, publicity and publications	4	4
Education and training	1	1
Regions	9	10
Information	1	1
	<b>17</b>	<b>18</b>

Trustee indemnity insurance of £1,440 was purchased during the year (2017: £2,490). There were £808 (2017: £612) of travel costs reimbursed to the Trustees during the year.

There was one employee whose total employee benefits were in excess of £60,000 but less than £70,000 during the year (2017: nil).

Key management personnel consists of the Trustees and the Senior Management Team. Total employee benefits paid to key management personnel in the year amounted to £203,153 (2017: £201,094).

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 7. Net income

	2018 £	2017 £
Net income is stated after charging:		
Auditors' remuneration – external audit	10,040	9,450
Auditors' remuneration – other services	4,210	5,555
Auditors' remuneration – prior year undercharge	-	1,545
Depreciation of tangible fixed assets	2,595	378

### 8. Tangible Fixed Assets

	Software £	Office equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2017	-	-	4,541	4,541
Additions	20,000	9,783	5,215	34,998
Disposals	-	-	-	-
At 31 March 2018	<u>20,000</u>	<u>9,783</u>	<u>9,756</u>	<u>39,539</u>
<b>Depreciation</b>				
At 1 April 2017	-	-	378	378
Charge for the year	-	1,180	1,415	2,595
Depreciation on disposals	-	-	-	-
At 31 March 2018	<u>-</u>	<u>1,180</u>	<u>1,793</u>	<u>2,973</u>
<b>Net book amount at</b>				
<b>31 March 2018</b>	<u>20,000</u>	<u>8,603</u>	<u>7,963</u>	<u>36,566</u>
<b>Net book amount at</b>				
<b>31 March 2017</b>	<u>-</u>	<u>-</u>	<u>4,163</u>	<u>4,163</u>

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 9. Stocks

	2018 £	2017 £
Publication stocks	<u>57,148</u>	<u>37,593</u>

### 10. Debtors

	2018 £	2017 £
Trade debtors	62,520	49,292
Other debtors	662	1,457
Prepayments and accrued income	<u>193,245</u>	<u>161,773</u>
	<u>256,427</u>	<u>212,522</u>

### 11. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	53,619	33,224
Social security and other taxes	16,642	15,325
Pension contributions	474	508
Accruals & deferred income	<u>182,209</u>	<u>115,380</u>
	<u>252,943</u>	<u>164,494</u>

Within accruals and deferred income was a balance of £75,710 (2017: £65,760) relating to deferred income. During the year £65,760 was released from deferred income.

### 12. Reserves

	2018 £	2017 £
Restricted funds comprise unexpended balances of grants received To be applied for specific purposes.		
Balance at 1 April	2,000	2,500
Income	414,106	434,586
Expenditure	(422,860)	(510,512)
Transfer from unrestricted funds	<u>8,254</u>	<u>75,426</u>
Balance at 31 March	<u>1,500</u>	<u>2,000</u>

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 12. Reserves (Continued)

	Unrestricted funds					
	Defined benefit scheme	Other	Total	Defined benefit scheme	Other	Total
	2018	2018	2018	2017	2017	2017
	£	£	£	£	£	£
Balance at 1 April	(1,681,000)	377,764	<b>(1,303,236)</b>	(683,000)	195,206	(487,794)
Income	-	817,390	<b>817,390</b>	-	955,756	955,756
Expenditure	-	(919,100)	<b>(919,100)</b>	-	(697,772)	(697,772)
Transfer from restricted fund	-	(8,254)	<b>(8,254)</b>	-	(75,426)	(75,426)
Movement on pension fund valuation	(905,000)	-	<b>(905,000)</b>	(998,000)	-	(998,000)
Balance at 31 March	(2,586,000)	267,800	<b>(2,318,200)</b>	(1,681,000)	377,764	(1,303,236)

Fund balances at 31 March 2018 are represented by:

	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Tangible fixed assets	36,566	-	<b>36,566</b>	4,163
Current assets	484,177	1,500	<b>485,677</b>	540,039
Current liabilities	(252,943)	-	<b>(252,943)</b>	(164,437)
Defined benefit scheme deficit	(2,586,000)	-	<b>(2,586,000)</b>	(1,681,000)
	<u>(2,318,200)</u>	<u>1,500</u>	<u><b>(2,316,700)</b></u>	<u>(1,301,236)</u>

**The Family Planning Association**

**Notes to the financial statements**

**Year ended 31 March 2018**

**13. Reconciliation of operating cash flows**

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Net Income/(expenditure)	<b>(1,015,464)</b>	<b>(815,942)</b>
Increase/(decrease) in pension fund deficit	<b>905,000</b>	<b>998,000</b>
	<b>(110,464)</b>	<b>182,058</b>
Depreciation and amortisation charges	<b>2,595</b>	<b>378</b>
(Increase) / Decrease in stock	<b>(19,555)</b>	<b>12,257</b>
Increase in debtors	<b>(43,905)</b>	<b>(107,925)</b>
Increase / (Decrease) in creditors	<b>88,506</b>	<b>(35,402)</b>
Net cash Inflow / (outflow) from operating activities	<b>(82,823)</b>	<b>51,365</b>

**14. Analysis of cash and changes in net funds**

	<b>At 1 April 2017 £</b>	<b>Cash Flow £</b>	<b>At 31 March 2018 £</b>
Cash at bank and in hand	<b>289,923</b>	<b>(117,821)</b>	<b>172,102</b>

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

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### 16. 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 scheme funding assessment was issued on 8 March 2018.

The contributions made in respect of the scheme for the year were £105,000 (2017: £24,000). For the year ended 31 March 2019 the expected contribution to the scheme is £75,000.

The major assumptions used by the actuary were:

	<b>31 March 2018</b>	31 March 2017
Pension increases subject to LPI (Limited price indexation):	<b>3.3%</b>	3.3%
Pension increases subject to LPI minimum 3%	<b>3.8%</b>	3.8%
Discount rate	<b>2.5%</b>	2.6%
Inflation assumption	<b>3.5%</b>	3.5%
Expected return on plan assets		
Life expectancy		
-male aged 65 on accounting date	<b>87.5</b>	87.8
-male aged 45 retiring 20 years after accounting date	<b>89.7</b>	90.0
-female aged 65 on accounting date	<b>89.6</b>	89.8
-female aged 45 retiring 20 years after accounting date	<b>91.9</b>	92.1

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 16. Pensions (Continued)

The expected return on scheme assets is based on market expectations 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 2018 £	31 March 2017 £
Total fair value of scheme assets	9,658,000	9,839,000
Present value of scheme liabilities	<u>(12,244,000)</u>	<u>(11,520,000)</u>
Deficit in scheme	<u>(2,586,000)</u>	<u>(1,681,000)</u>

#### Analysis of the amount charged to the statement of financial activities:

	31 March 2018 £	31 March 2017 £
<b>For the accounting period</b>		
Actual return on pension scheme assets	(153,000)	922,000
Change in assumptions underlying the present value of the scheme liabilities	(722,000)	(1,588,000)
Experience gains/(losses) on liabilities	<u>(92,000)</u>	<u>(332,000)</u>
<b>Actuarial (loss)/gain recognised</b>	<u>(967,000)</u>	<u>(998,000)</u>
Other finance income	(43,000)	(24,000)
Actuarial (loss)/gain	(967,000)	(998,000)
Contributions	105,000	24,000
<b>Total amounts recognised in the statement of financial activity</b>	<u>(905,000)</u>	<u>(998,000)</u>
Opening defined benefit obligation	11,520,000	9,919,000
Interest on obligation	295,000	345,000
Actuarial losses (gains)	814,000	1,920,000
Benefits paid	<u>(385,000)</u>	<u>(664,000)</u>
<b>Closing defined benefit obligation</b>	<u>12,244,000</u>	<u>11,520,000</u>

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 16. Pensions (Continued)

	31 March 2018 £	31 March 2017 £
Opening fair value of plan assets	9,839,000	9,236,000
Interest income	252,000	321,000
Actuarial gain (losses)	(153,000)	922,000
Contributions	105,000	24,000
Benefits paid	(385,000)	(664,000)
<b>Closing fair value of plan assets</b>	<b>9,658,000</b>	<b>9,839,000</b>
<b>Movement in year;</b>		
Contributions	105,000	24,000
Other finance costs	(43,000)	(24,000)
Actuarial gain/(loss)	(967,000)	(998,000)
Movement in deficit during the year	(905,000)	(998,000)
Deficit in scheme at beginning of the year	(1,681,000)	(683,000)
Deficit in scheme at end of year	(2,586,000)	1,681,000

The actual return on plan assets was £(153,000) (2017: £922,000) for the year.

### 17. Capital Commitments

The Charity did not have any capital commitments at 31 March 2018 or 31 March 2017.



# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 18. Financial Commitments

At 31 March 2018 the Charity had total commitments under non-cancellable operating leases as follows:

	2018 £	2018 £	2017 £	2017 £
The leases to which these amounts relate expire as follows:	Land and buildings	Other	Land and buildings	Other
In one year or less	-	2,583	-	14,750
Over one and less than five	-	503	-	3,086
Over five years	-	-	-	-
	-	3,086	-	17,836

### 19. Statement of funds

	Opening balance £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	Closing balance £
<b>Unrestricted funds</b>						
General Reserves	377,764	817,390	(919,100)	(8,254)	-	267,799
Defined benefit scheme	(1,681,000)	-	-	-	(905,000)	2,586,000
	(1,303,236)	817,390	(919,100)	(8,254)	(905,000)	(2,318,201)
<b>Restricted funds</b>						
<b>England</b>						
All party parliamentary group for raising profile of sexual health	-	88,341	(68,470)	(21,488)	-	-
MACAids	-	79,167	(100,433)	21,266	-	-
Rosemary Goodchild	2,000	-	(500)	-	-	1,500
Mencap, Southend	-	2,500	(4,658)	2,158	-	-
Hounslow BC	-	28,939	(37,673)	8,734	-	-
<b>Wales</b>						
JIWSI	-	85,000	(78,417)	(6,583)	-	-
<b>Northern Ireland</b>						
Speakeasy - SEHSCT	-	8,625	(8,625)	-	-	-
Speakeasy - BH&SCT	-	9,406	(10,230)	825	-	-
Just Ask	-	72,796	(74,117)	1,321	-	-
JRSST - Advocacy	-	39,332	(41,353)	2,021	-	-
	2,000	414,106	(422,860)	8,254	-	1,500
<b>Total funds</b>	(1,301,236)	1,231,496	(1,341,960)	-	(905,000)	(2,316,701)

## **The Family Planning Association**

### **Notes to the financial statements**

**Year ended 31 March 2018**

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#### **19. Statement of funds (Continued)**

##### **All party parliamentary groups for raising profile of sexual health**

FPA provides the secretariat for All Party Parliamentary Group on sexual health. This involves delivering an agreed work plan and co-ordinating meetings as well as providing briefings for the Chair.

##### **MAC AIDs**

HIV programme surveying the impact and experience of stigma to people living with HIV.

##### **Rosemary Goodchild**

Award of £500 for best piece of journalism on sexual and reproductive health in memory of Rosemary Goodchild.

##### **MENCAP**

Joint programme with Mencap restricted in Southend delivering sexuality education to people with learning disabilities.

##### **Hounslow, BC**

Project in Hounslow delivering programme of work in various settings supporting young people and professionals with everything from basic sex and relationships in schools, through to one to one support sessions.

##### **JIWSI – Community Education Project**

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 Project**

Working with carers/parents to provide them with the skills to discuss relationship and sex education with their children.

##### **Just Ask**

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

##### **JRSST – Advocacy**

Advocacy to advance the issue of Women's Reproductive Rights to campaign to influence political opinion and attitudes of Northern Ireland's Members of the Legislative Assembly (MLAs), with regard to abortion rights.

**The Family Planning Association**  
**Notes to the financial statements**  
**Year ended 31 March 2018**

**Transfers**

Transfers represent the release of funding for which no further restriction is in place due to the related projects completing; funding of shortfalls from unrestricted funds and the allocation of costs covered by unrestricted funds to restricted projects.

**20. Northern Ireland Project Funding Analysis**

Income and Expenditure		Balance brought forward	Unrestricted income	Restricted income	Unrestricted expenditure	Restricted expenditure	Transfer	Balance carried forward
	£	£	£	£	£	£	£	£
<b>Core funding analysis</b>								
Core funding DHSSPS	(32,528)	58,647	-	-	(60,395)	-	1,747	(32,529)
Core funding PHA West	16,690	6,420	-	-	(2,089)	-	4,331	25,352
PHA – SHIAL/Dash	57,533	58,332	-	-	(45,006)	-	13,325	84,184
<b>Restricted funding analysis</b>								
SpeakEasy	-	-	18,031	-	-	(18,855)	825	-
Just Ask	-	-	72,796	-	-	(74,117)	1,321	-
JRSST - Advocacy	-	-	39,332	-	-	(41,353)	2,021	-
	<b>41,695</b>	<b>-</b>	<b>130,159</b>	<b>-</b>	<b>(134,326)</b>	<b>23,570</b>	<b>77,007</b>	
<b>Restricted funding expenditure analysis</b>								
	£	£	£	£	£	£	£	
Staff costs	7,686	332	3,168	-	7,669	18,855		
Travel	49,322	10,253	9,765	-	4,777	74,117		
Printing & Storage	32,539	1,746	2,916	339	3,813	41,353		
Resources								
Overhead								
<b>Total</b>	<b>89,548</b>	<b>12,330</b>	<b>15,850</b>	<b>339</b>	<b>16,259</b>	<b>134,326</b>		

# The Family Planning Association

## Notes to the financial statements

Year ended 31 March 2018

### 22. Comparative SOFA

	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total £
<b>Income from:</b>			
Donations and Legacies	152,346	-	152,346
Investments	3,088	-	3,088
Charitable Activities:			
Core project funding	132,293	434,586	566,879
Publications, training and services income	668,029	-	668,164
<b>Total Income</b>	<b>955,756</b>	<b>434,586</b>	<b>1,390,342</b>
<b>Expenditure</b>			
Raising funds	5,387	-	5,387
Charitable activities	692,405	510,512	1,202,917
<b>Total Expenditure</b>	<b>697,772</b>	<b>510,512</b>	<b>1,208,284</b>
<b>Net Income / (Expenditure) before transfers</b>	<b>257,984</b>	<b>(75,926)</b>	<b>182,058</b>
<b>Transfer between funds</b>	<b>(75,426)</b>	<b>75,426</b>	<b>-</b>
<b>Realised actuarial gain/(deficit) on pension scheme</b>	<b>(998,000)</b>	<b>-</b>	<b>(998,000)</b>
<b>Net increase/(decrease) in funds</b>	<b>(815,442)</b>	<b>(500)</b>	<b>(815,942)</b>
Funds balances at 31 March 2016	(487,794)	2,500	(485,294)
<b>Fund balances at 31 March 2017</b>	<b>(1,303,236)</b>	<b>2,000</b>	<b>(1,301,236)</b>