



**Family Links (Educational Programmes)**

**(A company limited by guarantee)**

**Report and Financial Statements**

**for the year ended**

**31<sup>st</sup> August 2018**

**Registered charity number: 1062514**

**Registered company number: 3323287**

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

The trustees present their annual report together with the audited financial statements of the charity for the year ended 31<sup>st</sup> August 2018 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2016).

#### **Chair's report**

At the end of my third year as Chair I am pleased to report that Family Links has emerged from a difficult period in a much stronger position, with more clarity about its core purpose and new confidence in its value. The accounts speak for themselves and show an organisation which has been through a significant re-structure in order to successfully meet a challenging environment, where many local authority and other budgets are under great strain. The story the accounts do not really tell is the personal one and that is just as pleasing, and a tribute to everyone who works at Family Links.

We were delighted to welcome our new CEO, Sarah Darton, in January 2018, and she has approached her role with talent, energy and enormous personal integrity. She inherited a difficult situation, and has managed the tough choices while keeping the loyalty and motivation of her team. The same is true of her fellow directors, Sally Alden and Anne Tester (appointed as a Director in December 2017) who have worked tirelessly to coach and support the whole team to emerge stronger than ever.

The re-structure they have steered though has been much more than a retrenchment and cost-cutting exercise. It has allowed us to create the unifying umbrella, Family Links: The Centre for Emotional Health, which has focused our research and quality control function, establishing Family Links at the forefront of thinking about emotional health in the home, the school and the workplace. The recent publication of a research paper, 'Emotional Health at Work: Why it Matters and How you Can Support it', in collaboration with the IPPR, is an important and exciting step on this journey.

Our greatest focus is still the area of parenting, wherever and however that needs support, and we continue to be lucky to have a large, loyal group of practitioners who know and value what the Nurturing Programme offers. We have introduced a range of new ways to reach families and aim to remain responsive to the changing ways people seek support to improve emotional health.

Finally, I would like to add a tribute to one of our trustees, Debbie Cowley, who died from cancer in September. Debbie was a remarkable woman, both compassionate and tough in her clear-eyed pursuit of the best for Family Links. She remained an active contributor to the board until her last admission to hospital. We were lucky to know and work with her.

Sarah Hargreaves

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### **Reference and administrative details**

Charity number: 1062514  
Company number: 03323287  
Registered office: Units 2&3 Fenchurch Court, Bobby Fryer Close, Oxford, OX4 6ZN

#### ***Our advisers***

Auditors Wenn Townsend, 30 St Giles, Oxford, OX1 3LE  
Bankers CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

#### ***Directors and trustees***

The directors of the charitable company are its trustees. Trustees and officers serving during the year and since the year-end were as follows:

#### **Trustees**

Sarah Hargreaves (Chair)  
Rosalind Portman  
Debbie Cowley (deceased 15 Sep 2018)  
Vanessa Emmett  
Shaila Khan  
Geoffrey McDonald  
Avril McIntyre

#### **Key Management personnel**

Sarah Darton	– Chief Executive Officer (from Jan '18, previously (Exec) Director of Programmes)
Sally Alden	– (Executive) Director of Fundraising and External Relations
Anne Tester	– (Executive) Finance Director (from December 2017)
Nick Haisman-Smith	– Chief Executive Officer (left, January 2018)
Gina Hocking	– Chief Operations Officer (left, December 2017)
Gail Allan	– (Executive) Director of Business Development (left, December 2017)

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### **Structure, Governance and Management**

##### ***Governing Document***

Family Links (Educational Programmes) is a charitable company governed by its Memorandum and Articles of Association. The company was incorporated on 24<sup>th</sup> February 1997. At their AGM in November 2016, the trustees agreed to adopt a new constitution entitled “Family Links Articles of Association 15 November 2016”, which replaced the Articles of Association dated 21 February 1997.

##### ***Appointment of Trustees***

As set out in the Articles of Association, the chair of the trustees is elected by the trustees. New trustees are co-opted onto the board of trustees. The term of service for a trustee is 4 years, renewable once, hence is usually not more than 8 years. The trustees may extend the term of service. At each Annual General Meeting one quarter, or if their number is not four or a multiple of four, the nearest to one quarter, of the trustees must retire from office.

##### ***Trustee induction and training***

Potential and new trustees are given a copy of the Charity Commission publication “The Essential Trustee: What you need to know”, together with the most recent annual report, the development plan, a Trustees’ Handbook and other relevant papers and materials relating to Family Links. They are invited to meet the staff and observe Family Links training courses, where appropriate.

##### ***Organisation***

The board of trustees administers the charity. The board meets every three to four months. The Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity, and has delegated authority, within terms of delegation approved by the trustees, for operational matters, including finance, employment and training. In January 2018, following significant restructuring within the organisation, our new CEO took the lead with support from fellow executive Director of Fundraising and External Relations, and executive Finance Director. Since this time, the leadership team has included the Head of Emotional Health at School, Head of Training, Head of Programmes, and Head of Operations and HR.

##### ***Pay policy for senior staff***

Family Links has a pay policy for senior staff, which ensures that salary decisions take into account motivation, retention, affordability, appropriateness for the sector and the beneficiary context, and impact on the organisation as a whole. The pay of all staff is reviewed annually and any increase which is applied to staff, is approved by the trustees. In recent years, increases have been between 0% and 1.5%.

##### ***Related parties and co-operation with other organisations***

None of the trustees receives remuneration or other benefit from their work with the charity. Family Links is a sponsor of the Blackbird Academy Trust and in its role as sponsor, it offers free training and support for staff in the Trust schools. The value of this offer amounted to £2,932 in the period under review (2017 - £9,932). Trustee donations to Family Links totaled £6,375 in the year (2017 - £14,313).

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### **Objectives and activities**

##### ***Summary of Purposes and Activity***

The purposes of Family Links as set out in the objects contained in the company's memorandum of association are:

- To encourage and teach nurturing and relationship skills and the prevention of neglect and abuse, through schools, colleges and other educational settings; and
- To promote public understanding of the importance of the education of emotional self-awareness.

In order to achieve the charitable aims of the organisation, Family Links offers training in the Nurturing Programme to a wide range of professionals working with children and families, including teachers and other school staff, family support practitioners and health professionals. This enables them to promote the development of emotional health in parents, children and teachers, and the relationships between them. Nurturing and relationship skills are also promoted in the workplace with training provided on emotional health and relationships at home and at work. The aim of the activity is to enable children and adults to realise their individual potential, enjoy positive relationships and live healthy and fulfilled lives.

##### ***Main Activities undertaken to further public benefit***

Family Links' activities in 2017-18 were carried out in the context of a staffing restructure, with the primary aim of reducing costs whilst continuing to reach additional adults and children with the Nurturing Programme approach. The purpose of the programme is to enable children and adults to realise their individual potential, enjoy positive relationships and live healthy and fulfilled lives by providing effective tools for building and sustaining emotional health. The new strategic direction has been to integrate the activity to promote emotional health at home, at school and at work, under the umbrella of Family Links: The Centre for Emotional Health, which provides the underpinning research and quality for all activity. Through the restructuring process and focus on the integration of streams of work, Family Links has been successful in significantly reducing costs whilst extending reach, and has been able to re-establish the financial security needed to enable us to continue our work for the public benefit through the following goals:

1. Reach more adults and children at home, at school and at work, through our training and sale of resources;
2. Promote the importance of emotional health at home, at school and at work to enable adults and children to realise their potential, enjoy positive relationships and live fulfilled lives;
3. Assess the impact of our work and communicate it, becoming a hub of expertise on emotional health.

##### ***Fundraising Activities***

Our Director of Fundraising and External Relations carries out fundraising activities with support from colleagues and trustees, in order to generate funds for the charity. While the majority of our income is generated by sales of trainings and resources, we rely on fundraising to deliver the remaining revenue (this year this amounted to 30%) to cover our core costs, and carry out programme development and evaluation. We do not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year or in previous years.

The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are GDPR compliant and care is taken to ensure that they are not persistent or intrusive. Marketing e-mails contain clear details of how to unsubscribe to future communications and care is taken to limit the quantity of e-mails sent out.

##### ***Public Benefit***

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### **Achievements and Performance**

##### **Goal 1: Reach more adults and children at home, at school and at work, through our training courses and resources**

The delivery of training courses in working with families to improve family relationships and develop emotional health at home was close to the target set in the strategic plan, with 1,465 parenting practitioners trained. Of these 380 were trained as new Parent Group Leaders. This is an increase on 2016-17 during which period 352 new Parent Group Leaders were trained. The training offered in Working 1:1 with parents exceeded the plan, the variance is likely to be linked to increased work with families referred with more complex needs who may be less willing to attend groups. In addition, 895 school staff or trainee teachers received training; this is a reduction on the previous year as Teach First decided they would no longer outsource to external partners.

New programmes and training were launched to reach parents and children with specific difficulties. The HAPPY programme was developed with Bradford Teaching Hospitals Foundation Trust. It focuses on reducing childhood obesity by working with overweight mothers and their partners in the ante and postnatal periods. Training in this programme was delivered in North Wales and in the North of England, and the programme is beginning to be delivered to parents, with continuing evaluation by Bradford Institute for Health Research.

External funding was secured to continue the work with UK Islamic Mission, delivering the Nurturing Programme to Muslim parents via mosques and other community settings. To extend our learning from this work, we developed a training course for professionals considering Parenting, Culture and Religion. This was delivered across the country to all Frontline student social workers.

The rise in mental health problems in young people remains a concern, and in November '17 Family Links launched an e-learning module on Mental and Emotional Health in Schools: Effective Strategies and Support. This provides a cost effective way for schools to train staff and provide them with the knowledge and skills they need to lay the foundations for good mental health, and to know how to respond if students experience mental or emotional health problems.

Funding was secured to work intensively with three schools in Oxfordshire to embed the Whole School Approach to mental and emotional health. The schools have been recruited and the direct work with them will take place in 18/19.

Funding was also obtained to work in partnership with Surrey County Council, Surrey Care Trust and the National Parenting Organisation to pilot a parent mentoring programme to continue to offer support to parents following their attendance at a parenting programme. This work is ongoing with the first mentored groups starting in September '18.

We distributed a greater number of resources for parents than planned, enabling us to reach 2,699 more parents than expected. If sales of copies of The Parenting Puzzle and other parent-centred resources are used as a measure of how many parents we have reached, we reached close to the same number of parents as in the previous 12 months, 13,916 parents compared to 14,725. This reach was achieved with much lower expenditure and it is highly likely that in times of austerity resources are being reused by practitioners with parents, or not being provided at all. This means that the measure used, whilst being consistent year on year, is increasingly likely to be an underestimate of parents reached by the Nurturing Programme.

##### **Goal 2: Promote the importance of emotional health at home, at school and at work to enable adults and children to realise their potential, enjoy positive relationships and live fulfilled lives**

Family Links is becoming the thought leader in emotional health and has positioned itself as The Centre for Emotional Health. The three strands of work, emotional health at home, at school and at work have been brought together under Family Links: The Centre for Emotional Health. A research paper on, *"Emotional Health at Work: Why It Matters and How You Can Support It"* was written and launched with the Institute for Public Policy Research (IPPR).

## Family Links (Educational Programmes)

### Report of the Trustees for the year ended 31<sup>st</sup> August 2018

#### Achievements and Performance (*continued*)

Family Links continues to be part of the Fair Education Alliance, chairing the review on the FEA's Impact Goal 3: "*Ensure young people develop social and emotional competencies, good mental health and wellbeing*". Our Whole School Approach formed the case study included in the report, published in September 2018. Family Links training courses, programmes and resources were updated in line with internal and external research into emotional health and optimal parenting and teaching styles, and were re-launched in September 2017.

#### **Goal 3: Assess the impact of our work and communicate it, becoming a hub of expertise on emotional health**

A research paper, "*Developing theories of change for social programmes: co-producing evidence-supported quality improvement*" was submitted by Deborah Ghate from the Colebrooke Centre for Evidence and Implementation and published by Palgrave in August 2018. The focus was on the evidence-supported theory of change for Family Links Nurturing Programme.

Learning Partnerships were started with Manchester, Luton and Middlesbrough to review in depth the impact of Family Links programmes. All have shown statistically significant improvements in parents' and children's emotional wellbeing and/or self-efficacy.

#### **Financial review**

##### ***Financial Position***

This financial year saw a marked positive change in our circumstances, chiefly resulting from the savings made through the organisational restructure we undertook in 2017. Reduced expenditure resulting from reduced staffing levels amounted to £353,736 after redundancy payments of £24,605 had been made (2016-17 £16,689). In the financial year under review we attained higher than expected operating income, as the effect of Local Authority spending cuts appeared to slow. In addition, increased income from grants and donations was sufficient to keep our overall revenue levels on a par with the previous financial year. We had planned our expenditure to fall within the restraints of a lower level of income, and managed to keep our expenditure within budget. The net result was that we were able to add back to our unrestricted reserves 25% of the amount by which they had diminished in 2016-17.

We attained an increased level of trained Parent Group Leader practitioners in the year, despite a lower number of training courses delivered than in 2016-17, because of better attendance levels at each training course. We experienced an increase in demand for some other programmes; our Working 1:1 With Parents training being popular, with additional interest deriving from the extension of the programme into working specifically with parents of teenagers. The Parenting, Culture and Religion training, which came as an offshoot of some of our Islamic work, saw growth in the year, and there was some uptake of the new Healthy and Active Parenting Programme in the Early Years (HAPPY) training. Whilst training and development income was 6% lower than in 2016-17, the expenditure incurred to achieve the year's output was reduced by 32% - a reduction of £494K in the unrestricted stream.

We were pleased that our reach from sales of parent-focused resources showed little change from the previous year, with our Talking Teens Booklet, "Your Guide to Understanding Teenagers" showing a marked increase in demand. Overall income from resource sales dropped by 5%, but the 18% reduction in expenditure allocated to this income stream allowed us to return to a healthier income to expenditure ratio.

Income from donations and grants showed an increase in both restricted and unrestricted funds, and made up 30% of our total revenue for the year, an increase from 25% of total revenue in 2016-17.

Factors that may have an adverse effect on our financial performance going forward include: possible further tightening of budgets for Local Authorities resulting in reduced budgets for both training and resources; the availability of low-priced competitor training.

## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### ***Reserves policy and going concern***

We regularly review our reserves policy to take into consideration the long-term impact of necessary investment into programme development and evaluation, and the need for financial security in economically uncertain times. During our restructuring process in 2017 the trustees agreed that it was necessary for assuring continuity to keep a level of reserves sufficient to meet our closing costs plus two months' of operational costs. The level for 2017-18 was set at £200,000 and unrestricted reserves tracked throughout the year never dipped below this level. In 2018-19, unrestricted reserves are required to remain over £265K, to accommodate longer-term lease commitments. At the end of the 2017-18 financial year our free reserves were £332,464 representing 6 months' cover of fixed costs, or closing costs plus 3.2 months' of operating costs. At the time of preparation of this report, the 2018-19 financial year is going to plan, and we have no reason to doubt our continued operation as a going concern.

#### ***Principal risks and uncertainties***

As part of the annual business and budgeting planning process, the leadership team present the trustees with an analysis of the key risks faced by the organisation. These include reputation, people and implementation, and market and financial risks. These risks have been reviewed, and systems and procedures put in place to manage them.

#### **Plans for Future Periods**

The economic climate remains challenging for local authorities and schools, and yet the need for the work of Family Links: The Centre for Emotional Health in developing emotional health and resilience of adults and children remains as great as ever. Family Links and emotional health at home will continue to be the main focus of our work. However, under the umbrella of Family Links: the Centre for Emotional Health we aim to continue to influence policy and practice, and generate income from training in Emotional Health at School and Emotional Health at Work.

To continue to reach our Goals we will:

- Continue to develop Family Links Programmes for use with families with more complex or targeted needs, including training in play;
- Provide some more cost effective ways of delivering the Nurturing Programme for parents with lower levels of need, via Netmums, Channel Mums and shortened courses;
- Promote Family Links programmes as providing a consistent approach to parenting support across 0-19 services;
- If income is available, increase our reach by providing funded training and programme delivery for schools and early years' settings, and evaluate this work;
- Proactively approach schools in Oxfordshire to invest in building long-term relationships, providing support for parents as well as staff to develop sustainable culture change;
- Increase our workshop offer to respond to needs of schools that will contribute to the a more bespoke and intensive model of working;
- Continue to provide training nationally on a responsive basis, and in particular where there are PGLs already operating;



## **Family Links (Educational Programmes)**

### **Report of the Trustees for the year ended 31<sup>st</sup> August 2018**

#### **Plans for Future Periods (*continued*)**

- Develop and build evaluation into our programme offer;
- Work to influence national conversations around proactive approach to emotional health in the education sector, and to raise awareness leading to policy change;
- Focus on parenting in the workplace;
- Identify key decision makers in parenting in the workplace and emotional health/wellbeing at work;
- Develop and build our wider training offer, in response to identified needs for emotional health training in the workplace;
- Ensure that Family Links: the Centre for Emotional Health models an emotionally healthy work culture and environment;
- Contribute to the evidence base on the importance of emotional health at home, at school and at work, including the organisation of a symposium on Emotional Health;
- Influence policy on emotional health at home, at school and at work;
- Work with local areas/schools to enable them to demonstrate the impact of Family Links programmes;
- Learn from internal and external evaluation and monitoring of our programmes.

#### **Trustees' Responsibilities**

The Trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing the 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 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 charity will continue operating;

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- the trustees, have taken all steps that they ought to make themselves aware of that information.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

By order of the board of trustees.

Sarah Hargreaves (Chair)

4<sup>th</sup> December 2018

## **Family Links (Educational Programmes)**

### **Independent auditors' report to the members of Family Links (Educational Programmes)**

#### **Opinion**

We have audited the financial statements of Family Links (Educational Programmes) (the 'charitable company') for the year ended 31<sup>st</sup> August 2018 which comprise of the statement of financial activities, balance sheet, statement of cashflows 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> August 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 other 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 opinion.

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

We have nothing to report in respect of the following matters in relation to 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 trustees' 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 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.

*[continued ...]*

## **Family Links (Educational Programmes)**

### **Independent auditors' report to members of Family Links (Educational Programmes) (continued)**

#### **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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 and the]<sup>4</sup> directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Lee Baker BA ACA  
Senior Statutory Auditor  
For and on behalf of Wenn Townsend  
Statutory Auditor  
Oxford*

## Family Links (Educational Programmes)

### Statement of Financial Activities (including income and expenditure account) for the year ended 31<sup>st</sup> August 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Unrestricted Funds £	Restricted Funds £	Total 2017 £
<b>Income</b>							
<i>Donations and Grants</i>	3	217,290	162,570	379,860	201,157	123,958	325,115
<i>Income from charitable activities:</i>							
Provision of training and development	4a	593,916	37,554	631,470	672,665	-	672,665
Sale of support resources	4b	265,255	-	265,255	280,229	-	280,229
<i>Income from other activities:</i>							
Gain on sale of fixed assets	5	250	-	250	-	-	-
<i>Investment income</i>	6	852	-	852	2,633	-	2,633
<b>Total income</b>		<u>1,077,563</u>	<u>200,124</u>	<u>1,277,687</u>	<u>1,156,684</u>	<u>123,958</u>	<u>1,280,642</u>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
Fundraising costs	7	44,969	-	44,969	62,866	1,313	64,179
<i>Expenditure on charitable activities:</i>							
Cost of training and development	8a	789,105	149,476	938,581	1,282,605	100,566	1,383,171
Sale of support resources	8b	149,398	8,870	158,268	186,742	6,099	192,841
<b>Total expenditure</b>		<u>983,472</u>	<u>158,346</u>	<u>1,141,818</u>	<u>1,532,213</u>	<u>107,978</u>	<u>1,640,191</u>
<b>Net income/(expenditure) and net movement in funds for the period</b>		94,091	41,778	135,869	(375,529)	15,980	(359,549)
<b>Reconciliation of funds</b>							
Total Funds brought forward		266,823	53,149	319,972	642,352	37,169	679,521
<b>Total Funds carried forward</b>		<u>360,914</u>	<u>94,927</u>	<u>455,841</u>	<u>266,823</u>	<u>53,149</u>	<u>319,972</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# Family Links (Educational Programmes)

## Balance Sheet As at 31<sup>st</sup> August 2018

	Note	2018	2017
		£	£
<b>Fixed assets</b>			
Tangible assets	13	28,450	43,334
		<u>28,450</u>	<u>43,334</u>
<b>Current assets</b>			
Stocks		64,199	58,911
Debtors	14	51,453	125,915
Short term investments		200,000	200,000
Cash at bank and in hand		344,594	211,028
		<u>660,246</u>	<u>595,854</u>
<b>Creditors:</b> amounts falling due within one year	15	(232,855)	(319,216)
<b>Net current assets</b>		<u>427,391</u>	<u>276,638</u>
<b>Net assets</b>		<u><u>455,841</u></u>	<u><u>319,972</u></u>
<b>The funds of the charity:</b>			
Unrestricted income funds		360,914	266,823
Restricted income funds	17	94,927	53,149
<b>Total charity funds</b>		<u><u>455,841</u></u>	<u><u>319,972</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The financial statements on pages 11 to 23 were approved by the Trustees on 4<sup>th</sup> December 2018 and signed on their behalf by:

.....  
Rosalind Portman

Registered Company No: 3323287

# Family Links (Educational Programmes)

## Statement of Cash Flows for the year ended 31<sup>st</sup> August 2018

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
<b>Cash flows from operating activities</b>		
Net movement in funds	135,869	(359,549)
Adjustments for:		
Depreciation	27,486	28,708
Interest receivable	(852)	(2,633)
Working Capital Changes:		
Movement in current assets:		
(Increase)/decrease in stock	(5,288)	(10,926)
Decrease/(increase) in debtors	74,462	(6,585)
Movement in current liabilities:		
(Decrease) in creditors	(86,361)	(28,963)
<b>Net cash (outflow)/inflow from operating activities</b>	<b>145,316</b>	<b>(379,948)</b>
<b>Cash flows from investing activities</b>		
Interest received	852	2,633
Purchase of tangible fixed assets	(12,697)	(20,957)
Value of fixed asset disposals	95	-
<b>Cash used in investing activities</b>	<b>(11,750)</b>	<b>(18,324)</b>
<b>Increase/(decrease) in cash and cash equivalents in the period</b>	<b>133,566</b>	<b>(398,272)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>411,028</b>	<b>809,300</b>
<b>Total cash and cash equivalents at the end of the period</b>	<b>544,594</b>	<b>411,028</b>

## **Family Links (Educational Programmes)**

### **Notes to the accounts for the year ended 31<sup>st</sup> August 2018**

#### **1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

Family Links is a company limited by guarantee in England and Wales, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is to encourage and teach nurturing and relationship skills and the prevention of neglect and abuse, through educational institutions, families and the community, and to promote public understanding of the importance of education of emotional self-awareness.

The charity constitutes a public benefit as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2017), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **b) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **c) Income**

Income is included when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of training courses being provided is deferred until the criteria for income recognition are met (see note 14).

## **Family Links (Educational Programmes)**

### **Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)**

#### **Accounting policies (continued)**

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is either upon notification of the interest paid or payable by the bank or after calculation of interest due based on terms of the deposit certificate.

##### **f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### **g) Expenditure and irrecoverable VAT**

Expenditure is included once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise a proportion of employment costs of staff working on fundraising events and grant applications, and any costs accruing to those activities.
- Expenditure on charitable activities includes all costs incurred in providing training courses and in supplying support resources, as well as costs incurred in developing new training formats and resources and other programme delivery costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **h) Allocation of support costs**

Support costs are the functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include the cost of external relations, business development, evaluation, operational back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in notes 9 and 10.

##### **i) Operating leases**

The charity classifies the lease of photocopiers and mobile phones as operating leases; the title to the equipment remains with the lessor, and the equipment is replaced at the end of the lease term. Rental charges are charged on a straight line basis over the term of the lease.



## **Family Links (Educational Programmes)**

### **Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)**

#### **Accounting policies (continued)**

##### **j) Tangible fixed assets**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Leasehold improvements	over the life of the lease
Computer equipment	33 1/3% straight line
Other office equipment	20% straight line

Website costs are accounted for through the statement of financial activities in the year in which they are incurred, and are not capitalised.

##### **k) Stock**

Stock consists of printed books, games, training resources and purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Donated items of stock are included at fair value which is the amount the charity would have been willing to pay for the items on the open market.

##### **l) Debtors**

Trade debtors are recognised at the settlement amount, and prepayments are valued at the amount prepaid.

##### **m) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **n) Creditors and provisions**

Creditors and provisions are included where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

##### **o) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution pension scheme. The cost of the contributions made to the scheme is charged to the SOFA as it becomes payable. The charity also runs an auto-enrolment pension scheme to comply with statutory requirements. The defined contribution from the charity is paid as the employer's contribution, whilst the employees' contributions are kept in line with the statutory minimum provision. Employees choosing to opt out of the auto-enrolment pension continue to have the employer's contribution made to their personal pension.

##### **p) Taxation status**

The charitable company is a registered charity with no trading activities and therefore has no liability to corporation taxation.

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

3 Income from donations and grants	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
<b>Legacies</b>				
The Estate of Lady Anne Pease	10,000	-	10,000	-
<b>Donations</b>				
A D Charitable Trust	20,000	-	20,000	-
The Constance Travis Charitable Trust	4,000	-	4,000	-
The Dragon School	-	-	-	1,000
Mr James Emmett	1,875	-	1,875	2,000
Mr James Hanbury	-	-	-	20,000
Gilda and Christopher Haskins	-	-	-	1,000
Inchcape Foundation	2,000	-	2,000	2,000
Mr Christopher Jones and matched funding	-	-	-	12,000
John Swire 1989 Charitable Trust	1,000	-	1,000	1,000
Mr David Pease	-	1,750	1,750	-
Mrs Rosalind Portman	2,375	4,000	6,375	14,313
SAGE Matched Funds	-	-	-	1,000
Mr Jared Smith	4,938	-	4,938	-
St James's Place Charitable Foundation	-	-	-	2,500
St Michael's and All Saints	5,000	-	5,000	5,000
The Treebeard Trust	20,000	-	20,000	-
The Wyfold Charitable Trust	2,500	-	2,500	-
Others	3,514	500	4,014	1,991
Fundraising Events	-	-	-	3,687
Gift Aid recoverable	2,088	-	2,088	1,979
	<hr/>	<hr/>	<hr/>	<hr/>
	69,290	6,250	75,540	69,470
<b>Grants</b>				
Big Potential	-	-	-	27,365
Core Filing	-	5,000	5,000	5,000
Doris Field Charitable Trust	-	1,000	1,000	-
The Dulverton Trust	25,000	-	25,000	25,000
The Esmée Fairbairn Foundation	-	49,853	49,853	49,030
Garfield Weston Foundation	-	-	-	20,000
The Headley Trust	-	-	-	20,000
John Ackroyd Charitable Trust	10,000	-	10,000	-
John Swire 1989 Charitable Trust	40,000	-	40,000	-
The John Ellerman Foundation	-	-	-	30,000
The Kiawah Charitable Trust	33,000	-	33,000	33,000
Private Grant	-	54,467	54,467	-
The Robert & Margaret Moss Charitable Trust	-	1,000	1,000	1,000
The Rayne Foundation	-	15,000	15,000	15,000
The Schroder Foundation	30,000	-	30,000	30,000
The Tedworth Charitable Trust	-	20,000	20,000	-
University of Hull	-	-	-	250
The Wates Foundation	-	10,000	10,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	138,000	156,320	294,320	255,645
<b>Total Legacies, Donations and Grants:</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	217,290	162,570	379,860	325,115

No income was generated during the period from Government grants. Other donors included The Sandford Trust, Mrs Carolyn Varley, Mr Nigel Hamway and Lisa Marie Rowland. We are grateful to all donors for their generosity and support.

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

#### 4 Income from charitable activities

##### a) Training and development

	Unrestricted	Restricted	Total 2018 £	Total 2017 £
Training, development and courses	426,333	37,554	463,887	459,060
<i>The Parenting Puzzle</i> sold with trainings	14,862	-	14,862	13,588
Games and manuals sold with trainings	64,828	-	64,828	96,021
Reimbursed expenses from trainings	87,893	-	87,893	103,996
	<u>593,916</u>	<u>37,554</u>	<u>631,470</u>	<u>672,665</u>
b) <b>Sale of support resources:</b>				
<i>The Parenting Puzzle</i>	135,701	-	135,701	132,644
Games, manuals and other resources	129,554	-	129,554	147,585
	<u>265,255</u>	<u>-</u>	<u>265,255</u>	<u>280,229</u>

#### 5 Income from other activities

##### *Income from sale of fixed assets*

Proceeds on sale of fixed assets	345	-
Net book value of fixed assets	(95)	-
	<u>250</u>	<u>-</u>
Gain on sale of fixed assets		

#### 6 Investment income

All of the charity's investment income of £852 (2017 – £2,633) arises from money held in interest bearing deposit accounts.

#### 7 Analysis of fundraising costs

		Unrestricted	Restricted	Total 2018 £	Total 2017 £
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries		27,041	-	27,041	40,486
Pensions		1,465	-	1,465	1,449
Fundraising event costs		243	-	243	1,313
Entertainment and subscriptions		350	-	350	354
Travel and subsistence		440	-	440	1,117
Promotional literature		-	-	-	550
Governance costs	9	374	-	374	319
Support costs	10	15,056	-	15,056	18,591
		<u>44,969</u>	<u>-</u>	<u>44,969</u>	<u>64,179</u>

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

#### 8 Analysis of expenditure on charitable activities

a) Training and development		Unrestricted	Restricted	Total 2018	Total 2017
	Note	£	£	£	£
Wages and salaries		286,414	70,960	357,374	617,380
Pensions		20,760	1,108	21,868	37,651
Consultancy and freelance trainers		118,255	36,414	154,669	163,290
Travel, accommodation and subsistence		41,844	851	42,695	64,611
Training materials		5,877	770	6,647	7,161
Games, manuals and resources		12,593	11,960	24,553	27,825
Carriage of resources		3,288	-	3,288	4,426
Training costs		32,983	26,420	59,403	49,136
College network costs		437	-	437	2,045
Evaluation and development costs		12,000	849	12,849	43,821
Promotion costs		28,505	-	28,505	57,309
Website maintenance		2,282	-	2,282	11,738
Professional indemnity insurance		2,305	-	2,305	2,807
Incidental costs		-	144	144	-
Governance costs	9	5,251	-	5,251	4,874
Support costs	10	216,311	-	216,311	289,097
		<u>789,105</u>	<u>149,476</u>	<u>938,581</u>	<u>1,383,171</u>

b) Support resources		Unrestricted	Restricted	Total 2018	Total 2017
	Note	£	£	£	£
Wages and salaries		48,307	-	48,307	66,792
Pensions		2,932	-	2,932	5,786
Games, manuals and resources		55,465	8,870	64,335	75,625
Carriage of resources		13,627	-	13,627	13,115
Governance costs	9	705	-	705	532
Support costs	10	28,362	-	28,362	30,991
		<u>149,398</u>	<u>8,870</u>	<u>158,268</u>	<u>192,841</u>

#### 9 Allocation of Governance costs

a) Unrestricted	Training & development	Sale of support resources	Fund- raising	Total 2018	Total 2017
	£	£	£	£	£
Audit and accountancy	3,036	408	216	3,660	3,671
Other professional fees	756	102	54	912	43
Bank and transaction charges	1,143	153	81	1,377	913
Trustee meeting and travel costs	316	42	23	381	1,098
	<u>5,251</u>	<u>705</u>	<u>374</u>	<u>6,330</u>	<u>5,725</u>

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

#### 10 Allocation of support costs

<b>a) Unrestricted</b>	<b>Training &amp; development £</b>	<b>Sale of support resources £</b>	<b>Fund- raising £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Postage, stationery and photocopying	7,777	1,044	554	9,375	12,621
Telephone and internet	4,495	603	320	5,418	6,422
Insurance	1,576	212	112	1,900	2,576
Rent and rates	42,418	5,694	3,023	51,135	68,039
Repairs and maintenance	5,164	693	368	6,225	8,334
Utilities	4,714	633	336	5,683	7,153
Wages and salaries	92,304	12,392	6,578	111,274	147,177
Recruitment costs	1,010	-	-	1,010	3,559
Pensions and death in service	8,181	1,099	583	9,863	12,483
Other staff costs	4,037	-	-	4,037	173
Staff development	1,720	231	123	2,074	7,023
Depreciation	22,801	3,061	1,625	27,487	28,708
Computer and ISP costs	21,836	2,931	1,556	26,323	27,107
Doubtful debts written off/(back)	(1,953)	(262)	(139)	(2,354)	1,948
Subscriptions	231	31	17	279	450
	<u>216,311</u>	<u>28,362</u>	<u>15,056</u>	<u>259,729</u>	<u>333,773</u>

Support costs are allocated proportionately based on the level of staff costs in each area of activity.

<b>b) Restricted</b>	<b>Training &amp; development £</b>	<b>Sale of support resources £</b>	<b>Fund- raising £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Wages and salaries	-	-	-	-	4,656
Other staff costs	-	-	-	-	250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,906</u>

	<b>2018 £</b>	<b>2017 £</b>
Auditors remuneration - audit services	<u>3,660</u>	<u>3,671</u>

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

#### 11 Staff costs

The average number of employees during the period was 17 (full time equivalents: 14) (2017: 29, FTE: 24).

The charity contributes 7% of an employee's basic pay to personal pension schemes chosen by the individual employees. The cost of the contributions made is charged to the SOFA as it becomes payable. The charity also set up an auto-enrolment pension scheme in line with statutory requirements, on the 1<sup>st</sup> June 2016. The full 7% contribution from the charity is paid as the employer's contribution, whilst the employees' contributions are kept in line with the statutory minimum provision. Employees choosing to opt out of the auto-enrolment pension continue to have the employer's contribution made to their personal pension. The total employer contributions for the period are disclosed below. Unpaid contributions at the balance sheet date amounted to £2,816 (2017: £383). Redundancy costs were incurred during the year as a result of reorganisation and internal restructuring. All liabilities were recognised at the point at which the employee was notified of the decision.

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Staff costs were		
Wages and salaries	476,608	787,656
Social security costs	42,783	72,146
Other pension costs	36,128	57,369
Redundancy costs	24,605	16,689
	<u>580,124</u>	<u>933,860</u>

The total remuneration paid to Key Management in the year to 31<sup>st</sup> August 2018 was £159,113 (2017 - £246,344). No members of staff received annual emoluments over £60,000. (2017 - 0).

#### 12 Trustees' remuneration and expenses reimbursed

No remuneration was paid to the Trustees during the period (2017: Nil). One Trustee claimed reimbursement for travel expenses during the period, totaling £88 (2017 - none).

#### 13 Fixed assets

	<b>Leasehold Improvements £</b>	<b>Fixtures, Fittings and equipment £</b>	<b>Total £</b>
<b>Cost:</b>			
At 1 <sup>st</sup> April 2017	29,127	137,030	166,157
Additions	-	12,697	12,697
Disposals	-	(3,828)	(3,828)
	<u>29,127</u>	<u>145,899</u>	<u>175,026</u>
At 31 <sup>st</sup> August 2018	<u>29,127</u>	<u>145,899</u>	<u>175,026</u>
<b>Depreciation:</b>			
At 1 <sup>st</sup> April 2017	23,656	99,167	122,823
Charged in period	5,471	22,015	27,486
Eliminated on disposal	-	(3,733)	(3,733)
	<u>29,127</u>	<u>117,449</u>	<u>146,576</u>
At 31 <sup>st</sup> August 2018	<u>29,127</u>	<u>117,449</u>	<u>146,576</u>
<b>Net book value:</b>			
At 31 <sup>st</sup> August 2018	<u>-</u>	<u>28,450</u>	<u>28,450</u>
At 31 <sup>st</sup> August 2017	<u>5,471</u>	<u>37,863</u>	<u>43,334</u>

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

14 Debtors	2018 £	2017 £
Trade debtors	23,022	85,539
Other debtors	2,853	1,462
VAT reclaimable	1,499	1,545
Prepayments	23,962	33,752
Accrued income	117	3,617
	<u>51,453</u>	<u>125,915</u>

15 Creditors		
Trade creditors	21,968	48,363
PAYE/NI	11,410	19,039
Other creditors and accruals	10,273	25,138
Deferred income	189,204	226,676
	<u>232,855</u>	<u>319,216</u>

Deferred income relates to payment in advance of services to be provided mostly in the 2018-19 period.

Balance as at 1 <sup>st</sup> August 2017	226,676	280,940
Amount deferred in period	120,196	156,594
Released to SOFA in period	(157,668)	(210,858)
	<u>189,204</u>	<u>226,676</u>

## 16 Financial commitments

At 31<sup>st</sup> August 2018 the charity had total commitments under non-cancellable leases as follows:

	Plant and equipment		Land and buildings	
	2018	2017	2018	2017
	£	£	£	£
<b>Expiry date:</b>				
Not later than one year	388	1,622	36,800	23,092
Later than one and not later than five years	-	388	138,000	-
Later than five years	-	-	-	-
Total commitments	<u>388</u>	<u>2,010</u>	<u>174,800</u>	<u>23,092</u>

## Family Links (Educational Programmes)

### Notes to the accounts for the year ended 31<sup>st</sup> August 2018 (continued)

#### 17 Restricted funds

Purpose of Fund	Balance at 1 <sup>st</sup> August 2017 £	Incoming resources £	Resources expended £	Balance at 31 <sup>st</sup> August 2018 £
Support in BAT schools	-	5,000	2,283	2,717
Islamic Community work	1,111	-	1,111	-
Further Islamic Community Work	15,000	15,000	16,066	13,934
Free resources to Oxfordshire Schools	1,000	1,000	649	1,351
Expansion of work with Muslim families	11,038	49,853	46,588	14,303
Internships at Family Links	-	4,934	4,934	-
Support of Blackbird Leys Parenting Groups	-	1,000	733	267
Consultancy on Independent Schools	25,000	1,316	26,316	-
Head of Programmes Costs Support	-	20,000	18,641	1,359
Teens Programme expansion	-	10,000	652	9,348
Three Oxford Schools Project	-	54,467	2,819	51,648
National Parenting Project	-	37,554	37,554	-
	<u>53,149</u>	<u>200,124</u>	<u>158,346</u>	<u>94,927</u>

#### 18 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	-	28,450	28,450
Stock	-	64,199	64,199
Debtors	-	51,453	51,453
Cash at bank and in hand	94,927	449,667	544,594
Current liabilities	-	(232,855)	(232,855)
Net assets at 31 <sup>st</sup> August 2018	<u>94,927</u>	<u>360,914</u>	<u>455,841</u>