

Family Groups Limited
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2018

Charity Number: 261622

Company Registration Number: 984912

FAMILY GROUPS LIMITED

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FAMILY GROUPS LIMITED

General Service Board and Professional Advisers

General Service Board:	Susan Little	Chairman, General Service Board. Appointed Interim IAGSM Delegate January 2017. Retired as Interim IAGSM Delegate January 2018
	Lynne Strelley	Chairman, Executive Committee and Vice Chairman, General Service Board.
	Stephen Crowcroft	Treasurer. Retired January 2018
	Angela Lidster	Treasurer. Appointed January 2018
	Frank O'Shaughnessy	Regional Trustee, Eire and Chairman, GSBNC. Retired January 2018
	Marie MacGrath	Regional Trustee, Eire and IAGSM Delegate. Appointed January 2018
	Margaret Senior	Regional Trustee, England North & North Wales and Chairman, TEC. Retired January 2018
	Carol Ashcroft	Regional Trustee, England North & North Wales. Appointed January 2018
	Elaine Round	Chairman, PI Committee. Retired January 2018
	Linda Whetherly	Chairman, PI Committee. Appointed January 2018
	Katherine Lanham	Chairman, Editorial Committee.
	Joan Lawless	Regional Trustee, Ireland North.
	Lilyann O'Donnell	Regional Trustee, Scotland. Appointed Chairman, GSBNC January 2018.
	Rebecca Donohoe	Regional Trustee, England South & East. Appointed Chairman, TEC January 2018
	Paul Grant	Regional Trustee, England West & South Wales
	Helen Tominey	Chairman, Conference Committee.
Company Secretary:	Kim Anderson	Resigned December 2017
Registered office and Principal address:	57B Great Suffolk Street London, SE1 0BB	
Banker:	HSBC Bank plc. London Bridge Branch 28 Borough High Street London SE1 1YB	Bank of Ireland Baggot Street Branch P O Box 3131 Dublin 2
Accounts Preparation:	ExcluServ Limited First Floor Kinnaird House 1 Pall Mall East London SW1Y 5BP	
Independent Examiner:	Sue Plumb ACA Haines Watts Chartered Accountants Old Station House, Station Approach Newport St. Swindon SN1 3DU	

FAMILY GROUPS LIMITED

Report of the Trustees of Family Groups Ltd

Report of the Trustees

The members of the General Service Board (GSB), who are also the directors of the Charity for the purposes of company law and trustees for charity law purposes, submit their annual report and the financial statements of Family Groups Limited for the year ended 31 March 2018. The General Service Board confirms that the Annual Report and financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

The Trustees' report covers the Directors' report as required by the Companies Act.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Family Groups Limited is a company limited by guarantee. It was formed on 17 July 1970 to incorporate Al-Anon Family Groups UK & Eire. It is governed by its Articles of Association and is a Registered Charity number 261622. The Charity is subject to the provisions of charity law as well as company law.

Funds held by the Charity exclude the funds of groups who operate independently and without access to the Charity's funds. There are no restrictions imposed by the Articles of Association on the holding of investments providing that they are in furtherance of the Company's primary objective as noted below.

Trustees are selected by the Board and given Traditional Approval by the Annual Conference. Areas nominate Regional Trustee candidates, whilst Trustee at Large candidates apply for the vacancy. All Trustee applications go through a grading procedure. An induction meeting for new Trustees is held before the January EGM. The UK and Eire is divided into six geographical Regions each of which is represented by a Trustee. The Regions are further divided into Areas. Delegates from Areas meet with the Trustees annually at Conference in September. The Conference approves and monitors the actions of the General Service Board and the Standing Committees. Current members of the General Service Board and those serving during the year are shown on page three.

The organisation has a comprehensive equal opportunities policy in place.

The Executive Committee is authorised by the GSB to be responsible for the routine administration of Al-Anon Family Groups in the UK & Eire. Members of the Executive Committee are appointed by the GSB and include the Vice Chairman of the GSB, the Treasurer and the General Secretary.

Day to day management is devolved to the General Secretary reporting back to the GSB and to the Executive Committee. The General Secretary reports directly to the GSB.

Management remuneration is based on market rates.

PURPOSE AND AIMS

Al-Anon has but one purpose: to help families of alcoholics. We do this by practising the Twelve Steps, by welcoming and giving comfort to families of alcoholics, and by giving understanding and encouragement to the alcoholic.

The Charity's objectives, as set out in the Articles of Association, are to relieve poverty and distress among families and dependents of those who suffer from alcoholism.

The following is Al-Anon's suggested preamble at group meetings, which is a code of practice adopted by members:

"The Al-Anon Family Groups are a fellowship of relatives and friends of alcoholics who share their experience, strength and hope in order to solve their common problems. We believe alcoholism is a family illness and that changed attitudes can aid recovery.

Al-Anon is not allied with any sect, denomination, political entity, organisation or institution; does not engage in any controversy, neither endorses nor opposes any cause. There are no dues for membership. Al-Anon is self-supporting through its own voluntary contributions."

The primary activities of the Charity are as follows: Public Information – seven-day-a-week helpline, website, public information enquiries. Member support – group registration, annual conference, sale of literature, membership page on website.

FAMILY GROUPS LIMITED

Report of the Trustees of Family Groups Ltd

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Al-Anon Groups are open to all members of the public. The Charity's activities focus on supporting those within Al-Anon who have been affected by someone else's drinking and to make its name known to potential members.

ACHIEVEMENTS AND PERFORMANCE

Public Information (PI) Activities

The PI Committee organises PI activities, all of which are approved by the Executive Committee.

A generous legacy in 2016/17 has allowed the organisation to employ a PR Consultant to review Public Information activities and recommend a strategy going forward.

A Facebook page was launched in January 2018.

Telephone Helpline

Al-Anon provides a telephone helpline, 10am-10pm daily. Trained volunteers at the General Service Office staff this service during office hours. Out of office hours, trained volunteers operating from their homes provide the service.

There were approximately 1,100 calls to the helpline per month and numbers are often increased as a result of media attention to the subject of Alcoholism e.g. plotlines in soap operas. The Charity received 715 distress emails during the year.

Website

Visits to the website have remained stable but the use of podcasts is proving popular, with increased numbers and length of time listening. 40% of visits come via internet searches and 24% via AA referral, it is too early to see what impact the new Facebook link will have in directing visitors.

MEMBER SUPPORT

Groups

Total Group numbers are 774 (2016-17: 773), of which 20 are Alateen groups.

Annual Conference

This took place at Hinsley Hall Leeds in September. The details of the Conference are in the Conference Summary, available to download from the members' website.

Literature

Al-Anon continues to provide an extensive literature list. Callers to the helpline are offered some free leaflets. The daily reader 'Courage to Change' continues to be the largest seller with 2,345 copies sold.

Literature is also distributed via Information Centres in Belfast and Dublin. The Information Centres are not part of Family Groups Limited as separate bodies administer them, however they are the largest customers for literature and there is close co-operation between the Information Centres and the General Service Office.

TEAM (Together Empowering Al-Anon Members) Events

In the financial year 2017-18 two TEAM events took place in Eire, in Area 14 and 15

FAMILY GROUPS LIMITED

Report of the Trustees of Family Groups Ltd

Finance

Following a successful trial of the Gift Aid Small Donations Scheme (GASDS), the Board authorised the go ahead of the Group Gift Aid scheme to the wider fellowship. In September the scheme was launched at Conference and Groups started to be registered from December 2016. At the end of March 17 there were over 30 Groups registered. In May 17 we were informed by HMRC that there had been an error on their part in approving the scheme. The GASDS scheme was thereby closed but HMRC gave permission to continue until September 17 so that Conference could be informed.

FACTORS AFFECTING ACHIEVEMENTS IN THE YEAR

The resignation of the General Secretary in December 2017 had an impact on the daily operation of the General Service Office in the last quarter. This prompted a review of staffing levels and responsibilities to improve efficiency and staff morale. Former General Secretary, Nuala Carroll, has returned on a short-term basis whilst a review of GSO management is carried out.

The trial period of the Xero stock module proved successful and has been adopted.

The withdrawal of permission by HMRC of the GASDS scheme had an impact on Gift Aid income.

VOLUNTEERS

Al-Anon could not exist without its volunteers who operate at every level of the organisation. It would be impossible to calculate the number of volunteers in the traditional structure, members who give of their time to run groups, districts and areas. The strength of volunteering in Al-Anon reflects the gratitude of its members for the help they have found and a desire that this message be available to others.

FINANCIAL REVIEW

The financial position of the charity at the year-end is set out on page 10.

Financial Risks

The major financial risk in the long term is the slow decline in Group numbers leading to a decline in income, coupled with the pressure to control costs whilst improving the service. The Charity has adequate reserves to take a long-term view in developing its role in supporting members and growing the Charity to reach others affected by someone else's drinking.

Reserves Policy

The Trustees of Family Groups Limited consider it prudent to maintain funds at a level which will enable it to meet its future commitments and ensure that there are adequate realisable reserves to fund the Charity's costs for a period of nine to twelve months. This level of reserves takes into account that the Charity receives no funding from external bodies, and is entirely reliant on membership contributions, literature sales and interest received. The cost of running the Charity is defined in the Charity's Reserves Policy as total expenditure less literature, Conference and TEAM costs and was £152,514 in 2017-18.

Total reserves at the year-end amount to £428,782 (2017 - £435,538). Designated funds at the year-end amount to £319,782 (2017 - £329,744) and details of these are set out in note 19.

Free reserves, defined by the Charities Statement of Recommended Practice (Charities SORP) as total reserves less that tied up in functional fixed assets less mortgage commitments, are £278,639 (2017 - £294,097), which would cover the cost of running the Charity for eleven months.

FAMILY GROUPS LIMITED

Report of the Trustees of Family Groups Ltd

Financial Performance

Total Donations this year were £196,096. General Donations/Gift Aided donations were £175,633 (2017 - £189,325). Excluding legacies this represents a reduced income of 7%. The overall total includes Gift Aid and two legacies totalling £11,500.

Literature sales have increased for the second year running and were £89,474 (2017 - £84,309) an increase of £6%.

Expenditure has remained very stable £306,816 (2017 - £306,259) with savings made on support administration, Conference and TEAM events.

SHORT AND LONG-TERM OBJECTIVES

Short Term Objectives

1. Recruitment and development of an Office Manager to take over management of the General Service Office and assist the General Secretary.
2. Revise the General Secretary's role.
3. Review/Implement the recommendations of the PR Consultant by October 2018.
4. Review and update the website.
5. The Charity will be holding its 2018 annual Conference in September at Hinsley Hall in Leeds.

Long Term Objectives

The GSB's long-term objective is to maintain the financial stability of the charity and grow the number of Groups and members.

PREPARATION OF THE REPORT

This report of the General Service Board has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006. It was approved, and authorised for issue, by the General Service Board on 23 June 2018 and signed on its behalf by:

Susan Little

Chairman

Angela Lidster

Treasurer

FAMILY GROUPS LIMITED

Independent Examiner's Report to the Trustees of Family Groups Ltd

Independent Examiner's Report to the Trustees of Family Groups Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2018 which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan Plumb ACA

ICAEW
Haines Watts
Station Approach
Newport Street
Swindon
SN1 3DU

Date

FAMILY GROUPS LIMITED

Statement of Financial Activities (incorporating income and expenditure account) for the year ended 31 March 2018

	Notes	Unrestricted 2018 £	Restricted 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income and endowments from:					
Donations and legacies	2	196,096	-	196,096	283,797
Charitable activities	3	103,160	-	103,160	96,318
Investments	4	31	-	31	3,442
Total income and endowments		299,287	-	299,287	383,557
Expenditure on:					
Raising funds		1,705	-	1,705	989
Charitable activities	5	305,111	-	305,111	305,270
Total expenditure		306,816	-	306,816	306,259
 Net gain on investments	14	773	-	773	1,754
Net income/(expenditure)		(6,756)	-	(6,756)	79,052
 Transfers between funds		-	-	-	-
Net movement of funds		(6,756)	-	(6,756)	79,052
Reconciliation of funds					
Total funds brought forward	19	435,538	-	435,538	356,486
Total funds carried forward		428,782	-	428,782	435,538

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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Balance Sheet as at 31 March 2018

	Notes	2018 £	2017 £
Fixed Assets			
Property	12	223,340	228,340
Intangible assets	11	-	508
Tangible assets	12	6,774	3,104
Investments	14	26,588	25,815
		256,702	257,767
Current Assets			
Stock	13	45,336	22,548
Debtors	15	19,096	21,093
Cash at bank and in hand	16	254,280	279,008
		318,712	322,649
Creditors: Amounts falling due with one year	17	49,073	37,552
Net current assets/(liabilities)		269,639	285,097
Creditors: Amounts falling due after one year	18	97,559	107,326
Net assets/(liabilities)		428,782	435,538
Unrestricted Funds			
Fixed Assets	19	123,555	115,626
Investment reserve fund	19	196,227	214,118
General fund	19	109,000	105,794
Total Funds		428,782	435,538

For the year ended 31 March 2018 the Charity was entitled to exemption under sections 477 of the Companies Act 2006 relating to small companies. Directors' responsibilities:

- (i) The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476;
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime. They were approved, and authorised for issue, by the directors on 23 June 2018 and signed on their behalf by:

Susan Little
Chairman

Angela Lidster
Treasurer

FAMILY GROUPS LIMITED

Cash Flow Statement for the year ended 31 March 2018

		2018	2017
		£	£
Net cash flow from operating activities	21	(3,425)	87,141
Cash flow from investing activities			
Interest received		15	1,429
Payments to acquire tangible fixed assets		(6,034)	(1,950)
Receipts from sales of investments		-	11,220
Net cash flow from investing activities		(6,019)	10,699
Cash flow from financing activities			
Repayment of long term loans		(9,767)	(9,421)
Interest paid		(5,517)	(6,342)
Net cash flow from financing activities		(15,284)	(15,763)
Net increase/(decrease) in cash and cash equivalents		(24,728)	82,077
Cash and cash equivalents at 1 April 2017		279,008	196,931
Cash and cash equivalents at 31 March 2018	16	254,280	279,008
Cash and cash equivalents consists of:			
Cash at bank and in hand		254,280	279,008
Cash and cash equivalents at 31 March 2018		254,280	279,008
		-	-

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

1) Accounting Policies

Basis of preparation of financial statements

Family Groups Limited is a company registered in England and Wales. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees Report.

The charity constitutes a public benefit entity 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted 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 and rounded to the nearest £.

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.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Company status

Family Groups Limited is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of guarantee is limited to £1 per member of the Charity.

Fund accounting

The General Fund represents those unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. The Investment Reserve fund, representing long-term investments made by the General Service Board, has been designed to ensure that essential Al-Anon services can continue in the event of severe economic recession. The working capital fund has been designated to represent the Charity's resources tied up in fixed assets, stock and debtors to the extent these are not financed by creditors.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from the sale of goods and services is recognised on delivery.

Income tax recoverable on Gift Aid donations is recognised at the time of receipt of the donations.

Resources expended

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included as part of the cost of the expenditure to which it relates. Support costs are allocated to activities as set out in note 5.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Intangible assets

Intangible assets represent website development costs and are amortised over 5 years.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	- 4 years
Furniture & fittings	- 4 years
Computer equipment	- 5 years
Land & Buildings	- 50 years

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any trade discounts. Prepayments are valued at the amount prepaid net of any discounts.

Creditors and provisions

Creditors and provisions are recognised 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 to settle the obligation can be measured or estimated reliably.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2) Donations and legacies

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
General donations	158,162	-	158,162	169,204
Gift Aid donations	17,471	-	17,471	20,121
Gift Aid	8,963	-	8,963	9,260
Legacies	11,500	-	11,500	85,212
	<u>196,096</u>	<u>-</u>	<u>196,096</u>	<u>283,797</u>

Income from donations and legacies was £196,096 (2017 - £283,797) of which £nil (2017 - £3,263) was attributable to restricted and £196,096 (2017 - £280,534) was attributable to unrestricted funds.

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Notes to the Financial Statements for the year ended 31 March 2018

3) Incoming Resources from Activities to further the Charity's Objectives

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
General literature sales	89,474	-	89,474	84,309
Conference and TEAM Events	13,686	-	13,686	12,009
	<u>103,160</u>	<u>-</u>	<u>103,160</u>	<u>96,318</u>

Income from charitable activities was £103,160 (2017 – £96,318) all of which was attributable to unrestricted funds.

4) Investment income

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Interest receivable	15	-	15	27
Income from investments	1,360	-	1,360	1,402
Exchange gain/(loss)	(1,344)	-	(1,344)	2,013
	<u>31</u>	<u>-</u>	<u>31</u>	<u>3,442</u>

Income from investments was £31 (2017 – £3,442) of which £nil (2017 - £4) was attributable to restricted and £31 (2017 – £3,438) was attributable to unrestricted funds.

5) Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	2018 Total	2017 Total
	£	£	£	£
Support administration	-	83,097	83,097	91,228
General literature	59,507	45,923	105,430	96,938
Conference and TEAM events	16,070	32,802	48,872	52,026
Telephone helpline	908	6,559	7,467	8,292
Public information activities	9,948	50,297	60,245	56,786
	<u>86,433</u>	<u>218,678</u>	<u>305,111</u>	<u>305,270</u>

£305,111 (2017 – £305,270) of which £nil (2017 - £8,603) was attributable to restricted and £305,111 (2017 – £296,667) was attributable to unrestricted funds.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

6) Allocation of support costs

	Support Administration	General Literature	Conference and TEAM events	Telephone Helpline	Public Information Activities	2018 Total	2017 Total
	£	£	£	£		£	£
Governance	3,222	1,780	1,272	254	1,950	8,478	6,641
Staff costs	45,453	25,119	17,942	3,588	27,511	119,614	120,174
Pension contributions	614	339	242	48	372	1,616	2,055
Volunteer expenses	3,208	1,773	1,266	253	1,942	8,442	7,788
Finance	5,652	3,124	2,231	446	3,421	14,874	14,918
Information technology	4,518	2,497	1,784	357	2,735	11,890	15,558
Public Relations	209	116	83	17	127	550	235
Office costs	14,813	8,186	5,847	1,169	8,966	38,982	59,881
Depreciation	2,798	1,546	1,105	221	1,694	7,364	5,726
Amortisation	193	107	76	15	117	508	513
Professional fees	472	261	186	37	285	1,241	1,748
Other	1,945	1,075	768	154	1,177	5,118	5,273
Total	83,097	45,923	32,802	6,559	50,297	218,679	240,510

*Support costs allocation is based on staff time.

7) Governance costs

	2018 £	2017 £
Trustee expenses	3,316	3,808
AGM and committee meeting costs	2,197	1,608
Independent examiners costs in the current year	1,325	1,200
Other	1,640	-
	8,478	6,616

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

8) Employee Remuneration

Payroll Details:	2018	2017
	£	£
Wages and Salaries	114,069	114,619
Social Security Costs	5,545	5,555
Pension Costs	1,616	2,055
Other Staff Costs	6,475	8,778
	127,705	131,007

No employee received remuneration of more than £60,000.

The total staff headcount in the year was 7 (2017: 7) and the average number of full time equivalent employees during the year was 4.9 (2017: 4.9).

The total amount of employee benefits received by key management personnel is £40,602 (2017 - £38,862). The charity considers its key management personnel comprise of the General Secretary, The Chairman of the Executive Committee, and The Treasurer.

9) Trustee Remuneration & Related Party Transactions

No members of the General Service Board received any remuneration (2017: £nil). 13 members of the General Service Board received reimbursement of expenses amounting to £3,316 during the year (2017: 13 members received £3,808).

Trustees expenses	2018	2017
	£	£
AGM and GSB meetings	616	1,638
Committee expenses	-	455
Travel Costs	2,700	1,559
Other	-	156
	3,316	3,808

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2017: £nil).

10) Taxation

As a charity, Family Groups Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

11) Intangible Fixed Assets

	Website Development £	Total £
Cost		
At 1 April 2017	23,187	23,187
Additions	-	-
At 31 March 2018	23,187	23,187
Accumulated Amortisation		
At 1 April 2017	22,679	22,679
Charge for the year	508	508
At 31 March 2018	23,187	23,187
Net book value		
At 31 March 2017	1,021	1,021
At 31 March 2018	-	-

12) Tangible Fixed Assets

	Computer Equipment £	Office Equipment £	Furniture & Fittings £	Total £	Long Leasehold Property
Cost					
At 1 April 2017	18,661	8,435	3,123	30,219	245,000
Additions	6,034	-	-	6,034	-
At 31 March 2018	24,695	8,435	3,123	36,253	245,000
Accumulated Depreciation					
At 1 April 2017	17,100	6,892	3,123	27,115	16,660
Charge for the year	1,876	488	-	2,364	5,000
At 31 March 2018	18,976	7,380	3,123	29,479	21,660
Net book value					
At 31 March 2017	1,561	1,543	-	3,104	228,340
At 31 March 2018	5,719	1,055	-	6,774	223,340

13) Stock

	2018 £	2017 £
Opening stock at 1 April 2017	22,548	30,562
Movements in stock	22,788	(8,014)
Closing stock at 31 March 2018	45,336	22,548

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

14) Investments

	2018 £	2017 £
Family Groups Limited have non-current investments:		
Market value at 1 April 2017	25,815	35,281
Unrealised gains on investments	773	1,754
Disposal of investments	-	(11,220)
At 31 March 2018	<u>26,588</u>	<u>25,815</u>

	2018 Cost £	2018 Value £	2017 Cost £	2017 Value £
Santander - Ordinary shares	83	636	83	636
Charity common investment funds:				
M&G - Chari fund	7,500	12,435	7,500	12,114
CCLA - COIF Charities Property Fund (Accumulation)	10,000	13,517	10,000	13,065
Total market value at 31 March 2018	<u>17,583</u>	<u>26,588</u>	<u>17,583</u>	<u>25,815</u>

The market value of all quoted investments is stated as at the year-end.

15) Debtors

	2018 £	2017 £
Trade Debtors	1,154	1,115
Income Tax Recoverable (Gift Aid)	5,838	8,014
VAT Recoverable	3,230	2,640
Prepayments and accrued income	8,874	9,324
	<u>19,096</u>	<u>21,093</u>

16) Cash at bank and in hand

	2018 £	2017 £
Long Term Deposits:		
COIF Charities Deposit Fund	105,551	124,516
National Savings and Investments - Investment account	64,088	63,787
Total Long-Term Deposits	<u>169,639</u>	<u>188,303</u>
Short Term Deposits	17,542	8,863
Cash at Bank and in Hand	67,099	81,842
	<u>254,280</u>	<u>279,008</u>

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Notes to the Financial Statements for the year ended 31 March 2018

17) Creditors: Amounts Falling Due within One Year

	2018 £	2017 £
Trade Creditors	22,197	4,467
Accruals and deferred income	15,884	21,461
PAYE payable	1,839	2,384
Pension Contributions	153	240
Mortgage payment due in next financial year	9,000	9,000
	<u>49,073</u>	<u>37,552</u>

Included in accruals and deferred income is £677 of deferred income. This relates to conference income for 2018/19.

18) Creditors: Amounts Falling Due After One Year

	2018 £	2017 £
Mortgage	149,500	149,500
Mortgage Repayment Control Account	(42,941)	(33,174)
Reclassification of mortgage as current liability	(9,000)	(9,000)
	<u>97,559</u>	<u>107,326</u>

Amounts repayable by instalments which fall due after 5 years are £61,559 (2017 - £71,475).

The total value of secured liabilities is £106,559 (2017 - £116,326).

19) Movement in Funds

	At 1 April 2017 £	Incoming Resources £	Outgoing Resources £	Transfers and investment gains/ (losses) £	At 31 March 2018 £
Designated Funds					
Investment Reserve	214,118	-	-	(17,891)	196,227
Fixed Assets	115,626	-	-	7,929	123,555
General fund	105,794	299,287	306,816	10,735	109,000
Unrestricted Funds	<u>435,538</u>	<u>299,287</u>	<u>306,816</u>	<u>773</u>	<u>428,782</u>

*The designated Investment Reserve represents funds invested in long term deposits (see Note 16) and investments (see Note 14).

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2018

20) Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2018 are represented by:			
Tangible fixed assets, net of long term mortgage liability	132,555	-	132,555
Investments	26,588	-	26,588
Current assets	318,712	-	318,712
Creditors: amounts falling due within one year	(49,073)	-	(49,073)
	<u>428,782</u>	<u>-</u>	<u>428,782</u>

21) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2018	2017
	£	£
Net income/(expenditure) for year/period	(6,756)	79,052
Interest receivable	(15)	(1,429)
Interest payable	5,517	6,342
Depreciation and impairment of tangible fixed assets	7,364	5,726
Amortisation and impairment of intangible fixed assets	508	513
(Gains)/losses on investments	(773)	(1,754)
(Increase)/decrease in stock	(22,788)	8,014
(Increase)/decrease in debtors	1,997	(6,696)
Increase/(decrease) in creditors	11,521	(2,627)
Net cash flow from operating activities	<u>(3,425)</u>	<u>87,141</u>