

# NATURAL FAMILY PLANNING TEACHERS ASSOCIATION

England & Wales · Charity number 1086462

## Details

---

**Other names** NFPTA

**Status** Registered

**Legal form** Charitable company

**Company number** [04130579](#)

**Registered** 2001-05-03

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 46 Dargets Road  
Chatham  
ME5 8BL

**Phone** 01634660292

**Website** [www.nfpta.org.uk](http://www.nfpta.org.uk)

## Activities

---

**Objects:** A) TO PROMOTE THE EDUCATION OF THE PUBLIC ON THE SUBJECT OF PROCREATION, FAMILY PLANNING AND HEALTHB) TO INCREASE THE UNDERSTANDING, ACCEPTANCE AND SUPPORT, BY ALL INDIVIDUALS, OF THE APPROPRIATE ROLE OF NATURAL FAMILY PLANNING EDUCATION AND SERVICES IN CONTRIBUTING TO FAMILY LIFE DEVELOPMENT AND TO THE SOLUTION OF PROBLEMS RELATING TO HUMAN FERTILITY AND ITS REGULATION.

**Activities:** Provides a teaching, lecturing and training service in Natural Family Planning for couples, healthcare professionals, for hospital and university courses.

## Classification

---

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONAL & OVERSEAS.
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£31,500	£40,956	-	-
2023-12-31	£29,489	£36,540	-	-
2022-12-31	£27,110	£40,616	-	-
2021-12-31	£27,260	£29,795	-	-
2020-12-31	£14,972	£16,430	-	-

## Trustees

Name	Role	Appointed
<b>CHRISTINE BERGESS</b>	Chair	2013-05-31
Dr Imose Itua		2015-10-15
Lilian Wajero		2015-10-15
Lisa Sherratt		2022-10-15
Monika Dowejki		2023-07-10
RUTH YOUNG		2013-05-31

**NATURAL FAMILY PLANNING TEACHERS ASSOCIATION**

England & Wales - Charity number 1086462

---

# Accounts

---

COMPANY REGISTRATION NUMBER: 04130579  
CHARITY REGISTRATION NUMBER: 1086462

**Natural Family Planning Teachers Association**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2024**

**GORDON DOWN ACCOUNTANTS**  
Chartered accountant & statutory auditor  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2024**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the members	<b>11</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Notes to the financial statements	<b>14-19</b>

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2024.

## Reference and administrative details

**Registered charity name** Natural Family Planning Teachers Association

**Charity registration number** 1086462

**Company registration number** 04130579

### Principal office and registered office

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

### The trustees

Christine Bergess  
Ruth Young  
Carolyn Kerr  
Lilian Wajero  
Imose Itua

**Accountant** Gordon Down Accountants

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Structure, governance and management

### Governing Document

The organization is a charitable company limited by guarantee, incorporated on 22 December 2000 and registered as a charity in 1984. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and it governed under its Articles of Association.

### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Board. Under the requirements of the Memorandum and Articles of Association, the members of the Management Board are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

### Trustee induction and training

Trustees are already familiar with the practical work of the charity.

Additionally, new trustees are advised of:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts and quarterly management reports.
- Future plans and objectives.

### Organisational structure

The Charity is governed by its Trustees, who meet regularly to review all Association affairs.

### Key management remuneration

The board of Trustees are considered to be the key management personnel of the Charity. Details of payments to/from Trustees are disclosed in note 15 to the accounts. Payments to key management personnel are given in note 14. The level of payment made to all key management personnel is reviewed annually by the Trustees.

### Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually at the management meeting January 2024, where appropriate systems or procedures have been established to mitigate the risks the Charity faces.

### Policy Statement:

**Our commitment** The NFPTA is committed to the responsible identification and management of risks which may arise during the delivery of services and the general management of the charity. Specifically, we will review risk once annually at Management meetings.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Procedures:

A risk management plan is maintained for our association which lists identified risks and actions we will take to control or minimise those risks.

The management team are responsible for developing and maintaining the risk management policy.

## Risks:

## Mitigation:

### Strategy:

Create a strategic plan, key aims, objectives and priorities

### Financial controls:

Agree financial procedures; review regularly reserves & investment.

### Cash flow sensitivities:

Ensure adequate information flow, monitor arrangements & reports; consider diversification.

### Investments:

Review & agree investment policy; obtain professional advice; consider diversity, prudence & liquidity. Implement adequate reserves policy.

### Fraud/error:

Review financial controls.

### Relationship with funders:

Ensure regular contact and briefings to major funders. Report fully on projects, meet funders Terms and Conditions.

### Compliance with legislation:

Identify key legal/regulatory requirements; monitor legal changes.

## Objectives and activities

### Purposes and aims

The aims and objects of the charity are:

To provide a teaching, lecturing and training service in Natural Family Planning and Fertility Awareness education for women, couples, healthcare professionals, hospitals and universities.

We are committed to promoting Fertility Awareness education through the dissemination of knowledge and provision of teacher training courses.

The Association creates an accessible and supporting learning environment.

### Achievements and performance

The committee hold regular zoom virtual meetings and in person meetings in Birmingham in addition to annual AGM/Skills, update days in the Autumn.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

The NFPTA management committee are pleased to report the continuing achievements and aims of the Association

## Highlights:

- ❖ Online Teacher Training Courses
- ❖ Research Projects x 3
- ❖ Read Your Body App collaboration - NFPTA endorsement and app with NFPTA rules
  
- ❖ Advertisements within University hospital media
- ❖ IEEF conference
- ❖ AGM/Skills Update day NFPTA - October 23
- ❖ Planning for AGM/Skills update – October 2024
- ❖ Website traffic 2022-23: 5353 total visits: from: USA; UK; Australia; Canada and others.
- ❖ Google form membership and updates for teachers
- ❖ Teacher requests
- ❖ Administration
- ❖ Resource document
- ❖ Biannual newsletter
- ❖ Website – back to roots documents
- ❖ Regular zoom management meetings

## Online course:

We continue to offer two teacher training courses: February and July (September 24); We trained 35 teachers last year from a variety of countries including Australia, Israel, USA, Uzbekistan and increasingly UK including professionals from the NHS. This year – 2024, the interest from NHS continues with several Obs/Gyn consultants/nurses. We have an active waiting list and 8 tutors providing support and collaboration as we update the course with timely and focused information in the fertility field.

## Research Projects

### **Research Study 1:**

#### **• Factors Influencing the Perceived increase in use of FABMs: a case study analysis**

The Association have commissioned a Research Project entitled: "Perceived benefits and challenges of Fertility Awareness and menstrual cycle charting: A review of literature is taking place with report to follow. Dr Itua; Dr Dowejko, L Wajero.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

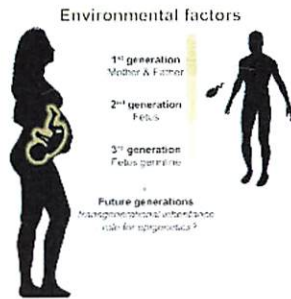
Year ended 31 December 2024

---

## Research Study 2.

### Ovarian epigenetic changes influenced by hormone-based contraceptives (HBC)

..... the increased usage of HBC is thought to be one of the main drivers of the significant rise in the prevalence of ASD. Dr Dowejko; Dr Itua



## Research Study 3:

### • The Impact of Widely Prescribed Medications on Female Fertility: Document Analysis of Regulatory Standards

A comprehensive study inclusive of the effects on cervical mucus through prescription medication.

## Read Your Body App

Our committee member Lisa Sherratt has spearheaded efforts in the collaboration of NFPTA and RYB to endorse this app, which details the rules/restrictions of the NFPTA. Lisa reports:

*By working in collaboration with Read Your Body we hopefully make the NFPTA UK method more widely available and attract more users to learning and using our method. We would have our details on the Read Your Body website and in return have their information on our website. We would also ensure that any instructors are also aware of how to use the app if they would like to do so. More information can be found about Read Your Body on their website -*

<https://www.readyourbody.info/>.



## IEEF Conference

Committee members attended the conference in Italy on behalf of the Association in October 2024 and participated in lectures and presentations. Highlights included:

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2024**

---

Prof Dr Eric Schneider "Interactions between Vitamins and sex hormones.; micronutrients vital and particularly the minerals Calcium, Potassium, Sodium, Magnesium, Phosphates.

Dr Yolanda Fernandez: "Knowledge of Fertility, Reproductive Health and Family Life". began with the happy statistic of 966 million women worldwide using the NFP method (World Family Planning 2022);

See a report in the Newsletter Autumn 2023, obtainable

## **AGM/Skills update - October 2023**

The committee held their annual meeting in Birmingham with a full and varied programme; highlights included:

Prof Micaela Menarguez worked many years with Professor Odeblad. The presentation followed the structure of the paper "The Biology of the Cervix". Micaela spoke of the care of nature on the selection and filtering of sperm via the CM; Professor Odebald: "the cervix is an organ of great biological complexity and very precise functions, sensitive to infections and external factors (such as HBC)".

Additional speakers included Suzy Sherratt D.N.N. on Nutrition, Fertility and synthetic hormones; Dr Monika Dowejko presented on Epigenetics – the subject of one of our research projects; Apps update and general administrative reports.

The committee discuss and agree on speakers/presenters and presentations for the annual AGM/Skills Update with a focus for 2024 on Menopause, nutrition, abnormal charts, contraception and processed food and its impact. We are excited to present a varied and motivational content.

## **Resource Document**

Our committee member Carolyn Kerr instituted an extensive project to compile a comprehensive:

***LIST OF WEBSITES FOR NATURAL FAMILY PLANNING AND RELATED TOPICS***

- Please see website for details: [www.nfpta.org.uk](http://www.nfpta.org.uk)

## **Newsletter**

The Association produce a biannual newsletter for all members edited by Carolyn Kerr. Many varied items of interest are included in each edition. This year topics include: Menopause, IEEF conference updates, history of NFPTA; RYB App. See website for back copies. [www.nfpta.org.uk](http://www.nfpta.org.uk)

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Teacher Requests

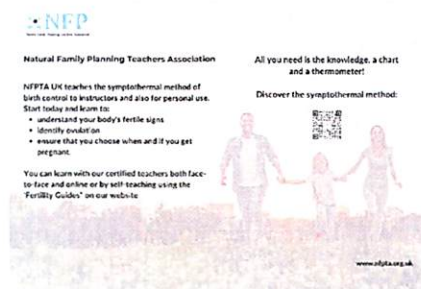
We support enquirers searching for qualified teachers and request members get in touch through the website if they would be able to assist in this area. Ruth Young spends considerable time in linking enquirers with teachers and this is a vital part of our service. We are pleased to report that a new, streamlined live membership document - Google Membership Form – created by Lisa Sherratt, has recently been rolled out to members and will assist in this work and provide essential information for the Association on the status of teachers and members.

## Management Meetings

The NFPTA management committee met in person in March 2024 and hold zoom meetings every 6 weeks to discuss and conduct the business of the Association for the benefit of all members, teachers and the wider public/community.

## Miscellaneous Items:

- ❖ We continue to receive the professional support and assistance from our Administrator Eric Regala, who undertakes many duties in support of the NFPTA: website and enquiries.,
- ❖ NFPTA finances - Our Auditors: Laurence Cohen Accountants compile annual accounts and the management committee review quarterly reports on the Associations income and expenditure.
- ❖ NFPTA presentation of history of NFP and NFPTA research to Belarus Training Course Summer 2024 by Dr Olive Duddy and Christine Bergess.
- ❖ NFPTA promotion advertisement in NHS hospital magazine.
- ❖ Website traffic continues to achieve 5,000+ per year for the last 5 years. Referrals from websites predominate with a total of 40+ sending visitors in the last year.



# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Future plans:

- ❖ To continue to train NFP teachers and promote the system worldwide.
- ❖ To continue to upgrade the online course with additional information and resources
- ❖ To network with sister organisations in spreading the skills of bodily awareness and health.  
To continue with research in areas connected to the Association remit
  
- ❖ To encourage members to be active and be aware of the support available by the Association.
- ❖ To continue both zoom and face to face regular meetings to ensure active participation from all in our community.
- ❖ To extend knowledge in the field for teachers, students and the public.
- ❖ To attract more volunteers assisting in the aims and vision of the NFPTA.
- ❖ To endorse the upgraded RYB app and roll out to all teachers and students for use for those interested in using technology for charting.

Trustees are confident that we are discharging our duties:

- ❖ carrying out the purposes of the Charity for public benefit;
- ❖ complying with governing documents (articles and memoranda of Association) and law;
- ❖ act in the charities best interest;
  
- ❖ is accountable; manage resources responsibility; act with reasonable care and skill.

With grateful thanks to our committee members: Olive, Imose, Ruth, Carolyn, Lilian, Lisa, Jess, Monika, Maya, Weronika and Flora. Thank you all for your efforts, contributions and commitment.

Please consider joining the committee – international teachers and members very welcome.



Christine Bergess  
Chair

NFPTA - December 2024

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Future Plans/Strategies:

### Strategy:

- To extend our sphere of influence via networking;
- to update teaching to incorporate new and expanding technologies: infertility; birth control; impacts etc.
- To promote dissemination of knowledge
- To promote and increase membership of the Association.

### Markets:

- Health professionals.
- Ecology Groups.
- Moral users – inc: Church
- Infertility Clients.
- International Students.
- Word of mouth.

## Current Position:

### Commencement – Voluntary Organisation teaching since 1982.

- Expanding international interest.
- Limited membership
- Increase interest UK
- New committee members joining the management team
- New tutors trialling 2023 course; establishing recent additions to Tutor team, total now 9.
- Increasing interest in online course
- Increasing requests for teachers via our contact page on website.
- System upgrade to match teacher requests to existing teachers.
- Reference resource for clients and organisations of FABM/NFP

## Target Position:

- Improvements on all current positions.

## Development Plans:

Development not limited to:

- Upgrade/update course – work in progress.
- Commissioning research project – work in progress.
- Investigation and review of RYB App – Association to endorse.
- Attracting assistance in support of the bi-annual Newsletter.

In addition:

- Increase membership of Association.
  - Continue to attract new committee members
  - Promotion
  - Younger members.
  - Widen support base.
  - Network
-

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

---

## Financial review

The charity's total income for the year amounted to £31,500 (2023 - £33,899). There was no restricted income for the year. Any unspent revenue income is carried forward to next year, as at 31st December 2024 restricted reserves were £98,396. The total unrestricted funds at the year-end represent the charity's free reserves and amounted to £98,396 (2023 - £107,852).

## Reserves policy

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees will review the amount of reserves that are required to ensure that they are adequate to fulfill the charity's continuing obligations on a regular basis.

## Going concern

Having considered budgets for the next twelve months, the Trustees are confident that the Charity will continue to meet its liabilities as they fall due for the foreseeable future and consider that there are no material uncertainties about its ability to continue as a going concern. It is therefore considered appropriate by the Trustees to prepare the financial statements on a going concern basis.

## Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

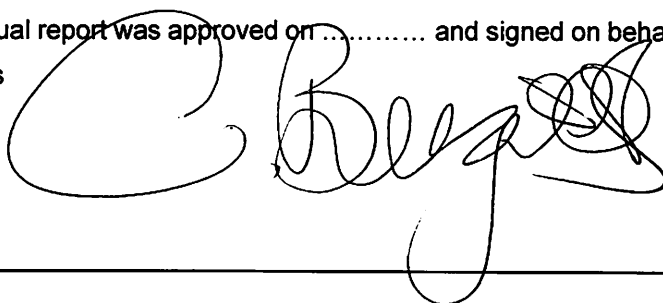
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Christine Bergess  
Chairperson



---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Independent Examiner's Report to the Members of Natural Family Planning Teachers Association

Year ended 31 December 2024

---

I report on the accounts of the charity for the year ended 31 December 2024 set out on pages 9 to 16

### Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also directors of Natural Family Planning Teachers Association for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
  - accounts are prepared which agree with the accounting records, and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005);

or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed .....  ..... Date 14/4/2015 .....

L.S. Cohen FCA

Independent Examiner  
Gordon Down Accountants  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Statement of Financial Activities

(including income and expenditure account)

Year ended 31 December 2024

---

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	-	-	-	-
Charitable activities	6	-	-	-	-
Investment income	7	4,711	-	4,711	4,410
Other income	8	<u>26,789</u>	-	<u>26,789</u>	<u>29,489</u>
<b>Total income</b>		<u>31,500</u>	<u>-</u>	<u>31,500</u>	<u>33,899</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>40,784</u>	-	<u>40,784</u>	<u>36,540</u>
<b>Total expenditure</b>		<u>40,784</u>	<u>-</u>	<u>40,784</u>	<u>36,540</u>
<b>Net income and net movement in funds</b>		<u>(9,456)</u>	<u>-</u>	<u>(9,456)</u>	<u>(2,641)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>107,852</u>	-	<u>107,852</u>	<u>110,493</u>
<b>Total funds carried forward</b>		<u>98,396</u>	<u>-</u>	<u>98,396</u>	<u>107,852</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14-19 form part of these financial statements.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2024

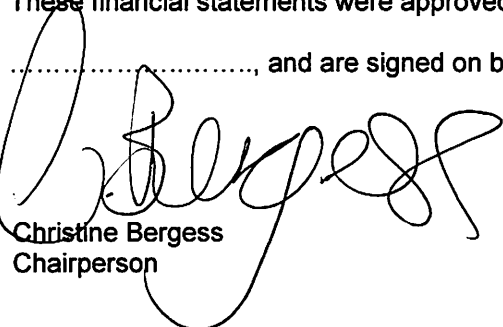
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	-	-
<b>Current assets</b>			
Cash at bank and in hand		98,396	104,027
Prepayments		-	3,825
<b>Net current assets</b>		<u>98,396</u>	<u>107,852</u>
<b>Total assets less current liabilities</b>		<u>98,396</u>	<u>107,852</u>
<b>Net assets</b>		<u>98,396</u>	<u>107,852</u>
<b>Funds of the charity</b>			
Unrestricted funds		98,396	107,852
<b>Total charity funds</b>	18	<u>98,396</u>	<u>107,852</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on

....., and are signed on behalf of the board by:



Christine Bergess  
Chairperson

The notes on pages 14-19 form part of these financial statements.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

---

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Temple Court, 13a Cathedral Road, Cardiff, CF11 9HA.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

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

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment's.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

---

## 3. Accounting policies *(continued)*

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Natural Family Planning Teachers Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

---

#### 3. Accounting policies *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities.

A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

#### 5. Donations and legacies

	Unrestricted Funds £	£	Unrestricted Funds £	Total Funds 2023 £
Donations	_____	_____	_____	_____
	=====	=====	=====	=====

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income	_____	_____	_____	_____
	=====	=====	=====	=====

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

## 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	4,711	4,711	4,410	4,410

## 8. Other income-

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income-Course fees/Membership Fee	26,789	26,789	29,489	29,489

## 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	40,956		36,540
	<u>40,956</u>	<u></u>	<u>36,540</u>

## 10. Expenditure on charitable activities by activity type

	Total funds 2024 £	Total fund 2023 £
Activity type 1	40,956	36,540
	<u>40,956</u>	<u>36,540</u>

## 11. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	-	-

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

## 12. Accountants remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>340</u>	<u>320</u>

## 13. Staff costs

There are no staff costs as all staff are volunteers

## 14. Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity.

## 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustee.

## 16. Tangible fixed assets

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2023	219	219
Additions	-	-
At 31 December 2024	<u>219</u>	<u>219</u>
<b>Depreciation</b>		
At 1 January 2023	219	219
Charge for period	-	-
At 31 December 2024	<u>219</u>	<u>219</u>
<b>NBV at 31 December 2024</b>	-	-
<b>NBV at 31 December 2023</b>	<u>-</u>	<u>-</u>

## 17. Pensions and other post-retirement benefits

There are no pension costs.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

---

## 18. Analysis of charitable funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
<b>Unrestricted funds</b>				
General funds	<u>107,852</u>	<u>31,500</u>	<u>40,956</u>	<u>98,396</u>

## 19. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2024 £
Current assets	98,396	-	-	98,396
<b>Net Assets</b>	<u>98,396</u>	<u>=</u>	<u>=</u>	<u>98,396</u>

---

**NATURAL FAMILY PLANNING TEACHERS ASSOCIATION**

England & Wales - Charity number 1086462

---

# Accounts

---

**COMPANY REGISTRATION NUMBER: 04130579**  
**CHARITY REGISTRATION NUMBER: 1086462**

**Natural Family Planning Teachers Association**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2023**

**GORDON DOWN ACCOUNTANTS**  
Chartered accountant & statutory auditor  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2023**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the members	<b>10</b>
Statement of financial activities (including income and expenditure account)	<b>11</b>
Statement of financial position	<b>12</b>
Notes to the financial statements	<b>13-18</b>

---

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2023**

---

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2023.

## **Reference and administrative details**

**Registered charity name**            Natural Family Planning Teachers Association

**Charity registration number**    1086462

**Company registration number** 04130579

### **Principal office and registered office**

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

### **The trustees**

Christine Bergess  
Ruth Young  
Carolyn Kerr  
Lilian Wajero  
Imose Itua

### **Accountant**

Gordon Down Accountants

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Structure, governance and management

### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 22 December 2000 and registered as a charity in 1984. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and it governed under its Articles of Association.

### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Board. Under the requirements of the Memorandum and Articles of Association, the members of the Management Board are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

### Trustee induction and training

Trustees are already familiar with the practical work of the charity.

Additionally, new trustees are advised of:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts and quarterly management reports.
- Future plans and objectives.

### Organisational structure

The Charity is governed by its Trustees, who meet regularly to review all Association affairs.

### Key management remuneration

The board of Trustees are considered to be the key management personnel of the Charity. Details of payments to/from Trustees are disclosed in note 15 to the accounts. Payments to key management personnel are given in note 14. The level of payment made to all key management personnel is reviewed annually by the Trustees.

### Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually at the management meeting 22 February 2021. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

### Policy Statement:

**Our commitment** The NFPTA is committed to the responsible identification and management of risks which may arise during the delivery of services and the general management of the charity. Specifically, we will review risk once annually at Management meetings.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Procedures:

A risk management plan is maintained for our association which lists identified risks and actions we will take to control or minimise those risks.

The management team are responsible for developing and maintaining the risk management policy.

## Risks:

## Mitigation:

### Strategy:

Create a strategic plan, key aims, objectives and priorities

### Financial controls:

Agree financial procedures; review regularly reserves & investment.

### Cash flow sensitivities:

Ensure adequate information flow, monitor arrangements & reports; consider diversification.

### Investments:

Review & agree investment policy; obtain professional advice; consider diversity, prudence & liquidity. Implement adequate reserves policy.

### Fraud/error:

Review financial controls.

### Relationship with funders:

Ensure regular contact and briefings to major funders. Report fully on projects, meet funders Terms and Conditions.

### Compliance with legislation:

Identify key legal/regulatory requirements; monitor legal changes.

## Objectives and activities

### Purposes and aims

The aims and objects of the charity are:

To provide a teaching, lecturing and training service in Natural Family Planning and Fertility Awareness education for women, couples, healthcare professionals, hospitals and universities.

We are committed to promoting Fertility Awareness education through the dissemination of knowledge and provision of teacher training courses.

The Association embraces diversity by creating an accessible and supporting learning environment showing respect to all.

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2023**

---

## **Achievements and performance**

The NFPTA management committee are pleased to report the continuing achievements and aims of the Association.

We have increasing interest in our online NFP teachers training course. We trained 39 students in 2023, 43 in 2022 and 35 students in 2021. All continents are represented and this year, countries include: Australia, Israel, Portugal, Tasmania and UK. We have trained over 300 teachers since the

online course began in 2012. There is an active waiting list and we now have 9 tutors to assist in training students. Our tutors are international from the UK, Germany, Belarus, Australia.

Sponsorships are offered and the Association are grateful for the generous donation from a past teacher and member – Dr Arnall, enabling this supportive endeavour.

Following efforts by Dr Itu, we are hoping to sponsor NFP teachers in Tasmania to spread this valuable knowledge in a country lacking in resources and with very limited knowledge in this regard.

We continue to update the online course and include well researched and informative content, such as pharmaceutical impacts on mucus, by Dr Arevik Aivazova. Following our Epigenetics and Fertility presentation in October 2021, Dr Monika Dowejko has presented on Epigenetics and its impact on Autism to be included in our online course and member forum on the website.

The Association held its annual AGM and Skills update day last October 2022, via digital format, with presentation by an experienced midwife and Billings teacher on the Billings method. Lola Ornato shared charts and explained in detail Billings use for NFP, with a focus on pre-menopause.

The Association have commissioned a Research Project entitled: "Perceived benefits and challenges of Fertility Awareness and menstrual cycle charting: physical, psychological and spiritual" Dr Agata Kowalski is leading with support from Dr Imose Itu and Lilian Wajero RGN Research Nurse. Research and work in progress continues on this important subject.

Dr Imose Itu and Dr Monika Dowejo, both committee members, are in the process of presenting papers for the November 2024 Belgian conference and we await confirmation from the organisers in respect of this project.

Dr Itu is also showcasing NFP at the Global Young Women's Leaders conference at Hope University in Liverpool this October and the NFPTA are very pleased to part sponsor this endeavour.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Achievements and performance (continued)



A further inspiring project of the NFPTA is collaboration with Read Your Body App. The management committee, after extensive discussion and review, unanimously agreed to endorse this App. Our committee member Lisa Sherratt has spearheaded efforts in this direction and reports as follows:

***By working in collaboration with Read Your Body we hopefully make the NFPTA UK method more widely available and attract more users to learning and using our method. We would have our details on the Read Your Body website and in return have their information on our website. We would also ensure that any instructors are also aware of how to use the app if they would like to do so. More information can be found about Read Your Body on their website -***

***<https://www.readyourbody.info/>.***



Carolyn Kerr edits the production and publication of a bi-annual newsletter for members and includes diverse content within the field; 2022 content including: PCOS, Billings report from Lola Ornato, in support of AGM presentation; Dr Buadi reports on unexpected benefits of cycle charting including PCOS and PMS. Dr Phil Boyle videos, IEEF Summary from Bilbao and personal stories. Our Spring 2023 edition included: common cycle issues post hormonal contraception, healthy menstrual cycles; Nutrition for healthy Fertility.

Carolyn has been working on an additional project, along with Eric, our Administrator, in respect of compiling a resource document for enquirers and teachers on many varied aspects of NFP and Natural fertility. This valuable resource document has been included in one of our newsletter and website as an aid to teachers and those requiring further information

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Achievements and performance (continued)

Website traffic continues to improve with numbers close to six thousand annually and visitations from over 150 countries.

We support enquirers searching for qualified teachers and request members get in touch through the website if they would be able to assist in this area. Ruth Young spends considerable time in linking enquirers with teachers and this is a vital part of our service. We are pleased to report that a new, streamlined live membership document is currently work in progress to assist in this work.

We continue to receive the professional support and assistance from our Administrator Eric Regala, who undertakes many duties in support of the NFPTA: website and enquiries.,

For the last three years, the volunteer management committee have held regular zoom management meetings continuing the Associations aims and vision.

## Future plans:

- To continue to train NFP teachers and promote the system worldwide.
- To continue to upgrade the online course with additional information and resources.
- To network with sister organisations in spreading the skills of bodily awareness and health.
- To continue with research in areas connected to the Association remit.
- To encourage members to be active and be aware of the support available by the Association.
- To continue both zoom and face to face regular meetings to ensure active participation from all in our community.
- To extend knowledge in the field for teachers, students and the public.
- To attract more volunteers assisting in the aims and vision of the NFPTA.
- To endorse the upgraded RYB app and roll out to all teachers and students for use for those interested in using technology for charting.

Trustees are confident that we are discharging our duties:

- carrying out the purposes of the Charity for public benefit;
- complying with governing documents (articles and memoranda of Association )and law;
- act in the charities best interest;
- is accountable; manage resources responsibility; act with reasonable care and skill.

With grateful thanks to our committee members: Olive, Imose, Ruth, Carolyn, Lilian, Jess, Juspreet and Monika. Thank you all for your efforts, contributions and commitment.

Vision Statement:

***We are committed to promoting fertility awareness education, through the dissemination of knowledge and providing teacher training courses. The Association embraces diversity, by creating an accessible and supportive learning environment, showing respect without boundaries to all***

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Future Plans/Strategies:

### Strategy:

- To extend our sphere of influence via networking;
- to update teaching to incorporate new and expanding technologies: infertility; birth control; impacts etc.
- To promote dissemination of knowledge
- To promote and increase membership of the Association.

### Markets:

- Health professionals.
- Ecology Groups.
- Moral users – inc: Church
- Infertility Clients.
- International Students.
- Word of mouth.

### Current Position:

#### Commencement – Voluntary Organisation teaching since 1984.

- Expanding international interest.- continues
- Limited membership - increasing
- Increase interest UK - increasing
- New committee members joining the management team - 3 new members joined following AGM 23.
- New tutors trialling 2023 course; establishing recent additions to Tutor team, total now 9.
- Increasing interest in online course - continuing.
- Increasing requests for teachers via our contact page on website.
- System upgrade to match teacher requests to existing teachers - achieved.
- Reference resource for clients and organisations of FABM/NFP - achieved

### Target Position:

- Complete review of business strategy planned for committee meeting March 24

### Development Plans: - complete review March 24

#### Development not limited to:

- Upgrade/update course – work in progress.
- Commissioning research project – work in progress.
- Investigation and review of RYB App – Association to endorse.
- Attracting assistance in support of the bi-annual Newsletter - Achieved.
- 

#### In addition:

- Increase membership of Association.
- 
- Continue to attract new committee members
- Promotion
- Younger members.
- Widen support base.
- Network

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

**Development Plans:** - complete review March 24 (Continued)

The Association are excited with the progress we have made and welcome new team members to further our aim of widespread dissemination and knowledge of fertility and its many benefits to health and society in general.

We hope during 2024 to consolidate and review all positions and progress with the gains achieved over the past year, not limited to, but with a focus on: Research Projects, RYB app collaboration and course upgrade.

## **Financial review**

The charity's total income for the year amounted to £33,899 (2022 - £27,110). There was no restricted income for the year. Any unspent revenue income is carried forward to next year, as at 31st December 2023 restricted reserves were £1. The total unrestricted funds at the year-end represent the charity's free reserves and amounted to £107,852 (2022 - £110,493).

## **Reserves policy**

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees will review the amount of reserves that are required to ensure that they are adequate to fulfill the charity's continuing obligations on a regular basis.

## **Going concern**

Having considered budgets for the next twelve months, the Trustees are confident that the Charity will continue to meet its liabilities as they fall due for the foreseeable future and consider that there are no material uncertainties about its ability to continue as a going concern. It is therefore considered appropriate by the Trustees to prepare the financial statements on a going concern basis.

## **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

---

## Trustees' responsibilities statement (continued)

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 3/1/24 and signed on behalf of the board of trustees by:

Christine Bergess  
Chairperson

A handwritten signature in black ink, appearing to read 'C. Bergess', written in a cursive style. The signature is positioned to the right of the printed name 'Christine Bergess'.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Independent Examiner's Report to the Members of Natural Family Planning Teachers Association

Year ended 31 December 2023

---

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 9 to 16

### Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also directors of Natural Family Planning Teachers Association for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
  - accounts are prepared which agree with the accounting records, and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005);

or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed .....  ..... Date 3/5/24 .....

L.S. Cohen FCA

Independent Examiner  
Gordon Down Accountants  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Statement of Financial Activities

(including income and expenditure account)

Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5		-		-
Charitable activities	6	-	-	-	-
Investment income	7	4,410	-	4,410	319
Other income	8	<u>29,489</u>		<u>29,489</u>	<u>26,791</u>
<b>Total income</b>		<u>33,899</u>	<u>-</u>	<u>33,899</u>	<u>27,110</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>36,540</u>		<u>36,540</u>	<u>40,616</u>
<b>Total expenditure</b>		36,540	-	36,540	40,616
<b>Net income and net movement in funds</b>		<u>(2,641)</u>	<u>-</u>	<u>(2,641)</u>	<u>(13,506)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>110,493</u>		<u>110,493</u>	<u>110,493</u>
<b>Total funds carried forward</b>		<u>107,852</u>	<u>-</u>	<u>107,852</u>	<u>110,493</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13-18 form part of these financial statements.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2023

---

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	-	-
<b>Current assets</b>			
Cash at bank and in hand		104,027	106,668
Prepayments		3,825	3,825
<b>Net current assets</b>		<u>107,852</u>	<u>110,493</u>
<b>Total assets less current liabilities</b>		<u>107,852</u>	<u>110,493</u>
<b>Net assets</b>		<u>107,852</u>	<u>110,493</u>
<b>Funds of the charity</b>			
Unrestricted funds		107,852	110,493
<b>Total charity funds</b>	18	<u>107,852</u>	<u>123,999</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ..... 21/12/23, and are signed on behalf of the board by:



Christine Bergess  
Chairperson

The notes on pages 13-18 form part of these financial statements.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Notes to the Financial Statements

Year ended 31 December 2023

---

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Temple Court, 13a Cathedral Road, Cardiff, CF11 9HA.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

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

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

## 3. Accounting policies *(continued)*

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Natural Family Planning Teachers Association

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities.

A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

#### 5. Donations and legacies

	Unrestricted Funds £	£	Unrestricted Funds £	Total Funds 2022 £
Donations				
	_____	_____	_____	_____
	=====	=====	=====	=====

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income				
	=====	=====	=====	=====

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

## 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	4,410	4,410	319	319

## 8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income-Course fees/Membership Fee	29,489	29,489	27,719	27,719

## 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	36,540		40,616
	<u>36,540</u>	<u></u>	<u>40,616</u>

## 10. Expenditure on charitable activities by activity type

	Total funds 2023 £	Total fund 2022 £
Activity type 1	36,540	40,616
	<u>36,540</u>	<u>40,616</u>

## 11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	-	-

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

## 12. Accountants remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>320</u>	<u>250</u>

## 13. Staff costs

There are no staff costs as all staff are volunteers

## 14. Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity.

## 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustee.

## 16. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2022	219	219
Additions	-	-
At 31 December 2023	<u>219</u>	<u>219</u>
<b>Depreciation</b>		
At 1 January 2022	219	219
Charge for period	-	-
At 31 December 2023	<u>219</u>	<u>219</u>
<b>NBV at 31 December 2023</b>	-	-
<b>NBV at 31 December 2022</b>	<u>-</u>	<u>-</u>

## 17. Pensions and other post-retirement benefits

There are no pension costs.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

## 18. Analysis of charitable funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
<b>Unrestricted funds</b>				
General funds	<u>110,493</u>	<u>33,899</u>	<u>36,540</u>	<u>107,852</u>

## 19. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2023 £
Current assets	107,852	-	-	107,852
<b>Net assets</b>	<u>107,852</u>	<u>-</u>	<u>-</u>	<u>107,852</u>

**NATURAL FAMILY PLANNING TEACHERS ASSOCIATION**

England & Wales - Charity number 1086462

---

# Accounts

---

COMPANY REGISTRATION NUMBER: 04130579  
CHARITY REGISTRATION NUMBER: 1086462

**Natural Family Planning Teachers Association**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2022**

**GORDON DOWN ACCOUNTANTS**  
Chartered accountant & statutory auditor  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the members	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10-15

---

# **Natural Family Planning Teachers Association**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 December 2022**

---

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2022.

## **Reference and administrative details**

**Registered charity name** Natural Family Planning Teachers Association

**Charity registration number** 1086462

**Company registration number** 04130579

### **Principal office and registered office**

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

### **The trustees**

Christine Bergess  
Ruth Young  
Carolyn Kerr  
Lilian Wajero  
Imose Itua

### **Accountant**

Gordon Down Accountants

Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

## Structure, governance and management

### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 22 December 2000 and registered as a charity in 1984. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and it governed under its Articles of Association.

### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Board. Under the requirements of the Memorandum and Articles of Association, the members of the Management Board are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

### Trustee induction and training

Trustees are already familiar with the practical work of the charity.

Additionally, new trustees are advised of:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts and quarterly management reports.
- Future plans and objectives.

### Organisational structure

The Charity is governed by its Trustees, who meet regularly to review all Association affairs.

### Key management remuneration

The board of Trustees are considered to be the key management personnel of the Charity. Details of payments to/from Trustees are disclosed in note 15 to the accounts. Payments to key management personnel are given in note 14. The level of payment made to all key management personnel is reviewed annually by the Trustees.

### Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually at the management meeting 22 February 2021. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

### Policy Statement:

**Our commitment** The NFPTA is committed to the responsible identification and management of risks which may arise during the delivery of services and the general management of the charity. Specifically, we will review risk once annually at Management meetings.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

## Procedures:

A risk management plan is maintained for our association which lists identified risks and actions we will take to control or minimise those risks.

The management team are responsible for developing and maintaining the risk management policy.

## Risks:

## Mitigation:

### Strategy:

Create a strategic plan, key aims, objectives and priorities

### Financial controls:

Agree financial procedures; review regularly reserves & investment.

### Cash flow sensitivities:

Ensure adequate information flow, monitor arrangements & reports; consider diversification.

### Investments:

Review & agree investment policy; obtain professional advice; consider diversity, prudence & liquidity. Implement adequate reserves policy.

### Fraud/error:

Review financial controls.

### Relationship with funders:

Ensure regular contact and briefings to major funders. Report fully on projects, meet funders Terms and Conditions.

### Compliance with legislation:

Identify key legal/regulatory requirements; monitor legal changes.

## Objectives and activities

### Purposes and aims

The aims and objects of the charity are:

To provide a teaching, lecturing and training service in Natural Family Planning and Fertility Awareness education for women, couples, healthcare professionals, hospitals and universities.

We are committed to promoting Fertility Awareness education through the dissemination of knowledge and provision of teacher training courses.

The Association embraces diversity by creating an accessible and supporting learning environment showing respect without boundaries to all.

### Achievements and performance

The committee are currently holding zoom virtual meetings and hope to reinstate in person management meetings and our annual AGM/Skills update day in 2023.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

The NFPTA management committee are pleased to report the continuing achievements and aims of the Association. We adhere to our vision statement:

***We are committed to promoting fertility awareness education, through the dissemination of knowledge and providing teacher training courses. The Association embraces diversity, by creating an accessible and supportive learning environment, showing respect without boundaries to all.***

We have increasing interest in our online NFP teachers training course. Students hail from many international countries including Australia, Chile, Namibia, Hungary and USA. We trained 35 students in 2021 and 43 this year 2022. As an approximate total we have trained 267 teachers since the online course began in 2012. There is an active waiting list and we have recruited four new tutors to assist in training students. Sponsorships are offered and the Association are grateful for the generous donation from a past teacher and member – Dr Amall, enabling this supportive endeavour.

We continue to update the online course and include well researched and informative content, such as pharmaceutical impacts on mucus, by Dr Arevik Aivazova. Following our Epigenetics and Fertility presentation in October 2021, Dr Monika Dowejko will submit a power point presentation on this subject for inclusion in our online course and member forum on the website.

Guide and charts booklets have been updated and are available for members to distribute as desired. We also have PDF versions for international teachers and students enabling translation to home languages as appropriate. Do contact our website for information.

The Association held a digital forum meeting in Spring 2021 on "Effects and Impact of the Pill" which was well received and is an increasingly pertinent subject.

The Association have commissioned a Research Project entitled: "Perceived benefits and challenges of Fertility Awareness and menstrual cycle charting: physical, psychological and spiritual" Dr Agata Kowalski is leading with support from Dr Imose Itu and Lilian Wajero RGN Research Nurse.

Dr Kowalski reports "*Fertility Awareness and modern fertility awareness based methods (FABM) of birth control are in the process of being rediscovered, despite the fact that they had been used by some groups of women for much longer. The new surge of interest in the natural methods of family planning has been partly influenced by changing social attitudes and growing awareness of the negative effects of hormonal contraception and hence the need for an alternative method (Manhart et al: 2013, Simmons et al, 2020). Additionally, there is a growing body of evidence showing that changes in the menstrual cycle, with special attention to ovulations, are intimately linked to the health status of a woman and can provide invaluable information to medical professionals (American Academy of Paediatrics and American college of obs and Gyns , 2006, Hendrickson-Jack, 2019) In our study we would like to investigate the benefits and challenges of fertility awareness and menstrual cycle charting as perceived by the women using them.*

A further inspiring project of the NFPTA is collaboration with Read Your Body App. The management committee, after extensive discussion and review, unanimously agreed to endorse this App. Our committee member Lisa Sherratt has spearheaded efforts in this direction and reports as follows:

*We have worked with Laura to create our own framework for the app, this will allow students, teachers and their clients to fill out the data section on the app and see it in chart view as it*

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

would appear on our paper charts. The app still requires the user to be taught by an NFPTA UK instructor in order to be used effectively.

*By working in collaboration with Read Your Body we hopefully make the NFPTA UK method more widely available and attract more users to learning and using our method. We would have our details on the Read Your Body website and in return have their information on our website. We would also ensure that any instructors are also aware of how to use the app if they would like to do so. More information can be found about Read Your Body on their website - <https://www.readyourbody.info/>.*

Carolyn Kerr fronts the production and publication of a bi-annual newsletter for members and includes diverse content within the field.

Website traffic continues to improve with numbers exceeding six thousand annually and visitations from over 100 countries.

We support enquirers searching for qualified teachers and request members get in touch through the website if they would be able to assist in this area. Ruth Young spends considerable time in linking enquirers with teachers and this is a vital part of our service.

We continue to receive the professional support and assistance from our Administrator Eric Regals, who undertakes many duties in support of the NFPTA: website support and enquiries, course administration, newsletter assistance, fielding requests from website and forum administration among others.

For the last two years we have held regular zoom management meetings and continued the work of the charity.

We have been extremely fortunate in the arrival of new committee members whose drive and energy are invaluable in achieving our vision and the improving health and fertility of women.

With grateful thanks to our committee members: Olive, Imose, Ruth, Carolyn, Lilian, Jess, Juspreet and Monika. Thank you all for your efforts and contributions, skills, talents, laughter and joy and most importantly for the Association, commitment. We are a happy and productive team and life would not be as bright without you all.

Please consider joining us – international teachers and members very welcome – volunteers are priceless!

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

## Future Plans/Strategies:

### Strategy:

- To extend our sphere of influence via networking;
- to update teaching to incorporate new and expanding technologies: infertility; birth control; impacts etc.
- To promote dissemination of knowledge
- To promote and increase membership of the Association.

### Markets:

- Health professionals.
- Ecology Groups.
- Moral users – inc: Church
- Infertility Clients.
- International Students.
- Word of mouth.

### Current Position:

#### Commencement – Voluntary Organisation teaching since 1984.

- Expanding international interest.
- Limited membership
- Increase interest UK
- New committee members joining the management team
- New tutors trialling 2023 course; establishing recent additions to Tutor team, total now 9.
- Increasing interest in online course
- Increasing requests for teachers via our contact page on website.
- System upgrade to match teacher requests to existing teachers.
- Reference resource for clients and organisations of FABM/NFP

### Target Position:

- Improvements on all current positions.

### Development Plans:

Development not limited to:

- Upgrade/update course – work in progress.
- Commissioning research project – work in progress.
- Investigation and review of RYB App – Association to endorse.
- Attracting assistance in support of the bi-annual Newsletter.

In addition:

- Increase membership of Association.
- Continue to attract new committee members
- Promotion
- Younger members.
- Widen support base.
- Network

The Association are excited with the progress we have made and welcome new team members to further our aim of widespread dissemination and knowledge of fertility and its many benefits to health and society in general

We hope during 2023 to consolidate all positions and progress with the gains achieved over the past year, not limited to, but with a focus on: Research Projects, RYB app collaboration and course upgrade.

---

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

---

## Financial review

The charity's total income for the year amounted to £27,110 (2021 - £27,260). There was no restricted income for the year. Any unspent revenue income is carried forward to next year, as at 31st December 2022 restricted reserves were £1. The total unrestricted funds at the year-end represent the charity's free reserves and amounted to £110,493 (2021 - £123,999).

## Reserves policy

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees will review the amount of reserves that are required to ensure that they are adequate to fulfill the charity's continuing obligations on a regular basis.

## Going concern

Having considered budgets for the next twelve months, the Trustees are confident that the Charity will continue to meet its liabilities as they fall due for the foreseeable future and consider that there are no material uncertainties about its ability to continue as a going concern. It is therefore considered appropriate by the Trustees to prepare the financial statements on a going concern basis.

## Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

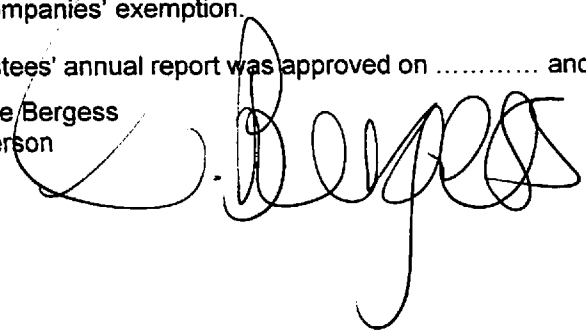
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Christine Bergess  
Chairperson



# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Independent Examiner's Report to the Members of Natural Family Planning Teachers Association

Year ended 31 December 2022

---

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 9 to 16

### Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also directors of Natural Family Planning Teachers Association for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
  - accounts are prepared which agree with the accounting records, and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005);
- or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ..... Date .....

**L.S. Cohen FCA**

**Independent Examiner  
Gordon Down Accountants  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA**

# Natural Family Planning Teachers Association

Company Limited by Guarantee

## Statement of Financial Activities

(including income and expenditure account)

Year ended 31 December 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	-	-	-	4,301
Charitable activities	6	-	-	-	-
Investment income	7	391	-	391	18
Other income	8	<u>26,719</u>	<u>-</u>	<u>26,719</u>	<u>22,941</u>
<b>Total income</b>		<u>27,110</u>	<u>-</u>	<u>27,110</u>	<u>27,260</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>40,616</u>	<u>-</u>	<u>40,616</u>	<u>29,795</u>
<b>Total expenditure</b>		40,616	-	40,661	29,795
<b>Net income and net movement in funds</b>		<u>(13,506)</u>	<u>-</u>	<u>(13,506)</u>	<u>(2,535)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>123,999</u>	<u>-</u>	<u>123,999</u>	<u>123,999</u>
<b>Total funds carried forward</b>		<u>110,493</u>	<u>-</u>	<u>110,493</u>	<u>110,493</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10-15 form part of these financial statements.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	16	-	-
<b>Current assets</b>			
Cash at bank and in hand		106,668	117,974
Prepayments		3,825	6,025
<b>Net current assets</b>		<u>110,493</u>	<u>123,999</u>
<b>Total assets less current liabilities</b>		<u>110,493</u>	<u>123,999</u>
<b>Net assets</b>		<u>110,493</u>	<u>123,999</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>110,493</u>	<u>123,999</u>
<b>Total charity funds</b>	18	<u>110,493</u>	<u>123,999</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ..... and are signed on behalf of the board by:

  
Christine Bergess  
Chairperson

The notes on pages 10-15 form part of these financial statements.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

---

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Temple Court, 13a Cathedral Road, Cardiff, CF11 9HA.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

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

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

---

## 3. Accounting policies *(continued)*

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2022

### 3. Accounting policies (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities.

A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

### 5. Donations and legacies

	Unrestricted Funds £	£	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
St. Marys University	-	-	-	4,276
Other	-	-	-	25
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,301</u>

### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

## 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	391	391	18	18

## 8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income-Course fees/Membership Fee	27,719	27,719	22,941	22,941

## 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	40,616	-	27,424
	40,616	-	16,430

## 10. Expenditure on charitable activities by activity type

	Total funds 2022 £	Total fund 2021 £
Activity type 1	40,616	27,424
	40,616	27,424

## 11. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	-	-

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2022

## 12. Accountants remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>250</u>	<u>250</u>

## 13. Staff costs

There are no staff costs as all staff are volunteers

## 14. Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity.

## 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustee.

## 16. Tangible fixed assets

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2021	219	219
Additions	-	-
At 31 December 2022	<u>219</u>	<u>219</u>
<b>Depreciation</b>		
At 1 January 2021	219	219
Charge for period	-	-
At 31 December 2022	<u>219</u>	<u>219</u>
<b>NBV at 31 December 2022</b>	-	-
<b>NBV at 31 December 2021</b>	<u>-</u>	<u>-</u>

## 17. Pensions and other post-retirement benefits

There are no pension costs.

# Natural Family Planning Teachers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

---

## 18. Analysis of charitable funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
<b>Unrestricted funds</b>				
General funds	<u>123,999</u>	<u>27,110</u>	<u>40,616</u>	<u>110,493</u>

## 19. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2022 £
Current assets	110,493	-	-	110,493
<b>Net assets</b>	<u>110,493</u>	<u>-</u>	<u>-</u>	<u>110,493</u>

---

**NATURAL FAMILY PLANNING TEACHERS ASSOCIATION**

England & Wales - Charity number 1086462

---

# Accounts

---

## Directors Report – NFPTA - Year ending December 2021

Our last AGM was held virtually via Zoom digital meeting, which enabled attendance by international members. We were fortunate to have Dr. Emily Ferguson, who presented on Fertility and Epigenetics, provided a wealth of information on this important topic. A general forum meeting followed with discussion on topics raised by members. The official AGM business including Chair, Treasurer, and officer reports followed and the year end 2020 accounts were accepted. A new committee member was recruited following the AGM and we welcome Jess Dzierbic from Australia to our expanding group.

During the year, the committee held monthly digital meetings in pursuit of Charity business. Summary notes are recorded at each meeting and the Association have made considerable strides on aspects of the strategy and business plan.

We continue to see increasing interest in our online NFP teacher training course and students hailed from a variety of countries during 2021: to name a few: Australia, Israel, America, Namibia, Hungary, Sweden, Germany. Twenty Eight students were trained in 2021. We have a very active waiting list and realizing the importance of training as many students as possible to further expand the knowledge, I am pleased to report that we have now recruited three new tutors to assist in this effort: Jess, Monika and Lisa. We are able to offer sponsorship on the course and the committee are grateful for the generous donation in which to offer this aspect to students.

Following the annual review of student evaluations, the committee agreed on a programme of course updating, and all tutors were instrumental in these efforts but particular mention to Dr Olive Duddy for her time and efforts in updating materials to better reflect current formatting etc.

The committee agreed to updating the Guidebooks and Chart books and members are very welcome to request copies for themselves and clients through the contact page of the website: [www.nfpta.org.uk](http://www.nfpta.org.uk) for a nominal posting charge. This reinforcement of the process is particularly helpful for clients and those interested in learning a little more of the method.

The Association held a digital forum meeting for all members and interested parties on the “Effects and Impacts of the Pill”. In the Spring of 2021. The meeting was very well attended and subsequently recorded, with lively discussion and sharing of views and research.

Networking continues with regular contact with CMA via C Kerr, discussion with Billings UK teacher in respect of information sharing; attendance of members at IEEF General Assembly etc etc.

I copy below the exciting details of the NFPTA commissioning project

### INTRODUCTION TO RESEARCH

- **“Perceived benefits and challenges of Fertility Awareness and menstrual cycle charting: physical, psychological and spiritual”.**  
Imose

Dr Agata Kowalska In this short article I would like to present the research project which the NFPTA has recently commissioned and which I have the pleasure of developing. Over the course of this year, together with some Committee members we have thought a lot about the topic of the project in order to make it relevant, interesting and at the same time feasible. We decided to title it: "Perceived benefits and challenges of fertility awareness-based methods: physical, psychological and spiritual". Here are some ideas which guided our decision and informed the method of delivering the project. Fertility awareness and modern fertility awareness-based methods (FABM) of birth control are in the process of being rediscovered, despite the fact that they had been used by some groups of women for much longer. The new surge of interest in the natural methods of family planning has been partly influenced by changing social attitudes and growing awareness of the negative effects of hormonal contraception, and, hence, the need for an alternative method (Manhart et al., 2013; Simmons et al., 2020). What is more, many benefits of practising fertility awareness, FABM and more specifically natural family planning have been observed by the users, ranging from physical to relational and emotional (Fehring et al., 1989). Additionally, there is a growing body of evidence showing that changes in the menstrual cycle, with special attention to ovulation, are intimately linked to the health status of a woman and can provide invaluable information to medical professionals (American Academy of Pediatrics & American College of Obstetricians and Gynecologists, 2006; Hendrickson-Jack, 2019). The intimate link between the hormone levels over the menstrual cycle, psychological well-being, emotions and behaviour has been proposed and investigated, notably from the point of view of mental health (Poromaa and Gingnell, 2014). At the same time, many difficulties connected to the use of FABM, especially in avoiding pregnancy, have been mentioned in literature (Fehring et al., 2012). In our study we would like to investigate the benefits and challenges of fertility awareness and menstrual cycle charting as perceived by the women using them. The study will aim to design an online questionnaire based on benefits and 5 challenges of FABM cited in the scientific literature. After that stage, the questionnaire will be piloted in a small group of women and experts in order to correct any obvious problems and finalise it.

A further inspiring project of the NFPTA is collaboration with Read Your Body App. Our committee member Lisa, has spearheaded efforts in this direction and I detail below her report:

READ YOUR BODY APP Lisa Sherratt

Read Your Body is a non-profit menstrual cycle tracking app created for women by women, founded by Laura Robson a Fertility Awareness Educator and longtime cycle charter the app was crowdfunded by its users and is a collaboration of users from around the world. Read Your Body doesn't give any predictions and is completely reliant on the user entering data using the rules from their chosen method. 13 The app has an option for instructors to create their own framework which they can share with their clients, Laura approached the NFPTA UK committee to ask if we would like to have our own rules set clearly in a framework to ensure that any NFPTA UK trained instructor is sharing the rules as we would teach them. We have worked with Laura to create our own

framework for the app, this will allow students, teachers and their clients to fill out the data section on the app and see it in chart view as it would appear on our paper charts. The app still requires the user to be taught by an NFPTA UK instructor in order to be used effectively. A few instructors have trialled this already and we are looking for more volunteers to test the way it works. We need suggestions for any changes, so we can move on, and consider whether to take the app framework forward and roll it out more widely. By working in collaboration with Read Your Body we hopefully make the NFPTA UK method more widely available and attract more users to learning and using our method. We would have our details on the Read Your Body website and in return have their information on our website. We would also ensure that any instructors are also aware of how to use the app if they would like to do so. More information can be found about Read Your Body on their website - <https://www.readyourbody.info/>.

We continue to produce and publicise a bi annual News letter for members, content this year including: Genetics and Epigenetics, Research, Infertility = a personal story; PMS, teaching FABM for ADHS, Couple beads and other interesting articles. Our committee member Carrie edits and produces these publications.

Our website traffic continues to improve numbering in the 5=6 thousands with visitations from over 100 countries.

We continue to receive the professional support and assistance from our Administrator Eric Regala, who undertakes many duties in support of the NFPTA; website support and enquireries, course administration, newsletter assistance, fielding requests from website and forum administration.

Future Plans/Strategies

**Strategy:**

- To extend our sphere of influence: network, marketing, Churches (all faiths).
- to update teaching to incorporate new and expanding technologies: ie infertility, birth control impacts etc.
- To promote dissemination of knowledge
- To promote and increase membership of the Association.

**Markets:**

- Health professionals
- Ecology Groups
- Moral users - inc: Church
- Infertility Clients
- International Students.
- Word of Mouth

**Current Position:**

**Commencement - Voluntary Organisation teaching since 1984.**

- Limited membership

- Expanding international interest
- Limited interest UK
- New committee members joining the management team
- Three new tutors trialling February 2022 course
- Increasing interest in online course

**Target Position:**

- Improvements on all current positions.

**Development Plans:**

- Development not limited to:
- upgrade/update course – work in progress;
- Commissioning research project – work in progress
- Investigation and review of RYB App – Association to endorse.
- Attracting assistance in support of the bi-annual News letter

In addition:

- Increase membership of the Association.
- Continue to attract new committee members
  
- Promotion
- Younger members
- Widen support base.
- Increase collaboration with NFPTA Ireland
- Network

The Association are excited with the progress we have made over the last year and welcome new team members to further our aim of widespread dissemination and knowledge of fertility and its many benefits to health and society in general.

We hope during 2022 to consolidate all positions and progress with the gains achieved over the past year, not limited to but with a focus on: Research Project, RYB app collaboration and course upgrade.



Registered number  
04130579

Natural Family Planning Teachers Association

Report and Accounts

31 December 2021

**Natural Family Planning Teachers Association**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Directors' report	1
Accountants' report	2
Profit and loss account	2
Balance sheet	3
Notes to the accounts	5

**Natural Family Planning Teachers Association**

**Registered number: 04130579**

**Directors' Report**

The directors present their report and accounts for the year ended 31 December 2021.

**Principal activities**

The company's principal activity during the year continued to be the training of Natural Family Planning.

**Directors**

The following persons served as directors during the year:

Mrs C Bergess

Ruth Young

Dr Imose Itua

Lillian Wajera

Carolyn Kerr

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 July 2022 and signed on its behalf.

Mrs C Bergess

Director

## **Natural Family Planning Teachers Association Accountants' Report**

### **Accountants' report to the directors of Natural Family Planning Teachers Association**

You consider that the company is exempt from an audit for the year ended 31 December 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Able Consulting Services Limited  
Accountants

2 Fernycourt  
Waterloo Road  
Cardiff  
CF23 9BU

20-Jul-22

**Natural Family Planning Teachers Association**  
**Profit and Loss Account**  
**for the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable income</b>	27,242	14,670
Cost of income	(3,926)	(1,949)
<b>Gross profit</b>	<u>23,316</u>	<u>12,721</u>
Administrative expenses	(25,869)	(14,481)
<b>Operating profit</b>	<u>(2,553)</u>	<u>(1,760)</u>
Interest receivable	18	302
<b>Profit before tax</b>	<u>(2,535)</u>	<u>(1,458)</u>
Taxation	-	-
<b>Net loss for year</b>	<u><u>(2,535)</u></u>	<u><u>(1,458)</u></u>

**Natural Family Planning Teachers Association****Registered number:** 04130579**Balance Sheet****as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	4	6,025	6,025
Cash at bank and in hand		117,974	120,509
		<u>123,999</u>	<u>126,534</u>
<b>Net current assets</b>		<u>123,999</u>	<u>126,534</u>
<b>Net assets</b>		<u>123,999</u>	<u>126,534</u>
<b>Capital and reserves</b>			
Profit and loss account		123,999	126,534
<b>Total reserves</b>		<u>123,999</u>	<u>126,534</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs C Bergess

Director

Approved by the board on 20 July 2022



**Natural Family Planning Teachers Association**  
**Detailed profit and loss account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable income</b>	27,242	14,670
Cost of income	(3,926)	(1,949)
<b>Gross profit</b>	<u>23,316</u>	<u>12,721</u>
Administrative expenses	(25,869)	(14,481)
<b>Operating loss</b>	<u>(2,553)</u>	<u>(1,760)</u>
Interest receivable	18	302
<b>Loss before tax</b>	<u>(2,535)</u>	<u>(1,458)</u>

**Natural Family Planning Teachers Association**  
**Detailed profit and loss account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable income	<u>27,242</u>	<u>14,670</u>
<b>Cost of income</b>		
Other direct costs	<u>3,926</u>	<u>1,949</u>
<b>Administrative expenses</b>		
Employee costs:		
Travel and subsistence	-	140
	<u>-</u>	<u>140</u>
General administrative expenses:		
Stationery and printing	381	234
Information and publications	885	-
Subscriptions and donations	-	433
Bank charges	395	40
Online course development	22,100	12,000
Website	1,533	173
Sundry expenses	-	176
	<u>25,294</u>	<u>13,056</u>
Legal and professional costs:		
Accountancy fees	250	250
Advertising and PR	125	1,035
Other legal and professional	200	-
	<u>575</u>	<u>1,285</u>
	<u>25,869</u>	<u>14,481</u>

Registered number  
04130579

Natural Family Planning Teachers Association

Report and Accounts

31 December 2021

**Natural Family Planning Teachers Association**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Directors' report	1
Accountants' report	2
Profit and loss account	2
Balance sheet	3
Notes to the accounts	5

**Natural Family Planning Teachers Association**

**Registered number: 04130579**

**Directors' Report**

The directors present their report and accounts for the year ended 31 December 2021.

**Principal activities**

The company's principal activity during the year continued to be the training of Natural Family Planning.

**Directors**

The following persons served as directors during the year:

Mrs C Bergess

Ruth Young

Dr Imose Itua

Lillian Wajera

Carolyn Kerr

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 July 2022 and signed on its behalf.

Mrs C Bergess

Director

## **Natural Family Planning Teachers Association Accountants' Report**

### **Accountants' report to the directors of Natural Family Planning Teachers Association**

You consider that the company is exempt from an audit for the year ended 31 December 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Able Consulting Services Limited  
Accountants

2 Fernycourt  
Waterloo Road  
Cardiff  
CF23 9BU

20-Jul-22

**Natural Family Planning Teachers Association**  
**Profit and Loss Account**  
**for the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable income</b>	27,242	14,670
Cost of income	(3,926)	(1,949)
<b>Gross profit</b>	<u>23,316</u>	<u>12,721</u>
Administrative expenses	(25,869)	(14,481)
<b>Operating profit</b>	<u>(2,553)</u>	<u>(1,760)</u>
Interest receivable	18	302
<b>Profit before tax</b>	<u>(2,535)</u>	<u>(1,458)</u>
Taxation	-	-
<b>Net loss for year</b>	<u><u>(2,535)</u></u>	<u><u>(1,458)</u></u>

**Natural Family Planning Teachers Association****Registered number:** 04130579**Balance Sheet****as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	4	6,025	6,025
Cash at bank and in hand		117,974	120,509
		<u>123,999</u>	<u>126,534</u>
<b>Net current assets</b>		<u>123,999</u>	<u>126,534</u>
<b>Net assets</b>		<u>123,999</u>	<u>126,534</u>
<b>Capital and reserves</b>			
Profit and loss account		123,999	126,534
<b>Total reserves</b>		<u>123,999</u>	<u>126,534</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs C Bergess

Director

Approved by the board on 20 July 2022



**Natural Family Planning Teachers Association**  
**Detailed profit and loss account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable income</b>	27,242	14,670
Cost of income	(3,926)	(1,949)
<b>Gross profit</b>	<u>23,316</u>	<u>12,721</u>
Administrative expenses	(25,869)	(14,481)
<b>Operating loss</b>	<u>(2,553)</u>	<u>(1,760)</u>
Interest receivable	18	302
<b>Loss before tax</b>	<u>(2,535)</u>	<u>(1,458)</u>

**Natural Family Planning Teachers Association**  
**Detailed profit and loss account**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable income	<u>27,242</u>	<u>14,670</u>
<b>Cost of income</b>		
Other direct costs	<u>3,926</u>	<u>1,949</u>
<b>Administrative expenses</b>		
Employee costs:		
Travel and subsistence	-	140
	<u>-</u>	<u>140</u>
General administrative expenses:		
Stationery and printing	381	234
Information and publications	885	-
Subscriptions and donations	-	433
Bank charges	395	40
Online course development	22,100	12,000
Website	1,533	173
Sundry expenses	-	176
	<u>25,294</u>	<u>13,056</u>
Legal and professional costs:		
Accountancy fees	250	250
Advertising and PR	125	1,035
Other legal and professional	200	-
	<u>575</u>	<u>1,285</u>
	<u>25,869</u>	<u>14,481</u>