

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

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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

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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

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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.

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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 Arnall, 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

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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!

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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.

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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

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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

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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 £
Income and endowments					
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>
Total income		<u>27,110</u>	<u>-</u>	<u>27,110</u>	<u>27,260</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>40,616</u>	<u>-</u>	<u>40,616</u>	<u>29,795</u>
Total expenditure		40,616	-	40,661	29,795
Net income and net movement in funds		<u>(13,506)</u>	<u>-</u>	<u>(13,506)</u>	<u>(2,535)</u>
Reconciliation of funds					
Total funds brought forward		<u>123,999</u>	<u>-</u>	<u>123,999</u>	<u>123,999</u>
Total funds carried forward		<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

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Statement of Financial Position

Year ended 31 December 2022

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

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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 £
Donations				
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>

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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	—	—

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

17. Pensions and other post-retirement benefits

There are no pension costs.

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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 £
Unrestricted funds				
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
Net assets	<u>110,493</u>	<u>-</u>	<u>-</u>	<u>110,493</u>