

Family Groups Limited

(A company limited by guarantee)

Report and Financial Statements

For the Year Ended 31 March 2022

Charity Number: 261622

Company Registration Number: 984912

FAMILY GROUPS LIMITED

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FAMILY GROUPS LIMITED

General Service Board and Professional Advisers

General Service Board:	Nuala Carroll	
	Elisabeth Pritchard	
	Angela Lidster	
	Miriam MacGrath	
	Heather McKaig	Appointed February 2022
	Peter Colton	Retired February 2022
	Katherine Lanham	
	Marie Barkey	Retired February 2022
	Isobel Durbidge	Appointed February 2022
	Michael Donnelly	Appointed February 2022
	Susan McDonald	Appointed February 2022
	Karen Murdoch	
	Rebecca Donoher	Retired February 2022
	Helen McMorrow	
Company Secretary:	Patricia Bainbridge	
Registered office and Principal address:	57B Great Suffolk Street London, SE1 0BB	
Banker:	HSBC Bank plc. London Bridge Branch 28 Borough High Street London SE1 1YB	Bank of Ireland Baggot Street Branch P O Box 3131 Dublin 2
Accounts Preparation:	ExcluServ Limited 133 Deepcut Bridge Road Camberley Surrey GU16 6SD	
Independent Examiner:	Sue Plumb ACA Haines Watts Chartered Accountants Old Station House, Station Approach Newport St. Swindon SN1 3DU	

FAMILY GROUPS LIMITED

Report of the Trustees

Report of the Trustees

The members of the General Service Board (GSB), who are also the directors of the Charity for the purposes of company law and trustees for Charity law purposes, submit their annual report and the financial statements of Family Groups Limited for the year ended 31 March 2022. The General Service Board confirms that the Annual Report and financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

In order to comply with legislation in Eire, a new company Al-Anon Family Groups CLG was incorporated on 12th August 2019 in order to manage the finances of Groups in Eire. Income and expenditure for Al-Anon Groups in Eire are now reported separately and are not included within this document. This new company achieved charitable status in October 2021, Groups in Eire now send all donations to the new Charity (Al-Anon Family Groups CLG) who make a financial contribution to the fellowship through a management fee.

The Charity is registered with the Office of Scottish Charity Registration (OSCR) as a cross border Charity. Our Annual Accounts and Trustees report will be submitted to OSCR each year although The Charities Commission will be our main regulatory body.

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

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

Management remuneration is based on market rates.

PURPOSE AND AIMS

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

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

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

FAMILY GROUPS LIMITED

Report of the Trustees

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

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

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

PUBLIC BENEFIT STATEMENT

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

ACHIEVEMENTS AND PERFORMANCE

Public Information (PI) Activities

The Al-Anon strategy is twofold: to raise awareness of the Al-Anon name and to provide information to potential members and any professionals who may wish to recommend our fellowship. We do this by attending events, giving presentations and meeting outside organisations as well as having a social media presence.

Our Facebook page, Twitter and Instagram accounts seem to be helping us connect with younger potential members. A Public Information campaign focussing on the emotional, physical, mental and financial impact of living with alcoholism was launched in January 2021 and will run until the end of 2022.

Telephone Helpline

Al-Anon provides a 0800 telephone helpline 365 days a year (8am-10pm weekdays, 10am-10pm weekends). The provision of the free telephone helpline in the UK has seen an increase of calls since its installation. During the pandemic, all calls to the helpline were diverted to the homes of trained volunteers and we did not experience any disruption to this service.

In addition to the helpline, the Charity is receiving an increasing number of distress emails. Al-Anon members have volunteered and have been trained on call handling and writing responses to emails.

Website

The website is regularly updated. It has a simple and friendly design, a search facility and is proving to be a popular method for new members and professionals to obtain information.

MEMBER SUPPORT

Groups

Total Group numbers are approximately 700 (2020-2021: 740), of which 16 are active Alateen Groups.

Annual Conference

Due to the on-going pandemic, we held our annual Conference virtually using Zoom. All invited Delegates were able to join and a specialist IT support company was engaged to ensure everything went smoothly. We were able to use the 'breakout' function to hold workshops and Delegates voted electronically on all motions. Conference materials were provided prior to the event and Delegates were unanimous in their positive feedback.

Literature

Al-Anon continues to provide an extensive literature list. Callers to the helpline are offered some free leaflets. The daily reader 'Courage to Change' continues to be the largest seller with 1,831 copies sold.

FAMILY GROUPS LIMITED

Report of the Trustees

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

TEAM (Together Empowering Al-Anon Members) Events

Due to the pandemic, none were arranged this year.

FACTORS AFFECTING ACHIEVEMENTS IN THE YEAR

Like many small charities the overwhelming factor affecting our operations has been the ongoing pandemic. The General Service Office (GSO) which closed in March 2020 has only fully reopened in February 2022. We have been very fortunate that our office staff embraced the challenges of homeworking and ensured that services were maintained.

All Groups closed down initially and during this year we have seen some close permanently and others remain as online meetings. Although donations remained steady in the initial stages of the pandemic, we have now experienced a reduction in donations as the fellowship readjusts to the changing circumstances. The reduction in donations, fortunately, has been offset by reduced costs due to the office closure.

We received a large legacy in July 2021 which is reflected in the surplus published in the annual accounts.

VOLUNTEERS

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

FINANCIAL REVIEW

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

Financial Risks

The major financial risk in the long term is the slow decline in Group numbers leading to a decline in income, coupled with the pressure to control costs whilst improving the service. The Charity has adequate reserves to take a long-term view in developing its role in supporting members and growing the Charity to reach others affected by someone else's drinking. We await to see the continuing impact of the Coronavirus pandemic on the Charity going forward and whether the total number of Groups will change.

Reserves Policy

The Trustees of Family Groups Limited consider it prudent to maintain funds at a level which will enable it to meet its future commitments and ensure that there are adequate realisable reserves to fund the Charity's costs for a period of nine to twelve months. This level of reserves takes into account that the Charity receives no funding from external bodies, and is entirely reliant on membership contributions, literature sales and interest received. The cost of running the Charity is defined in the Charity's Reserves Policy as total expenditure less literature, Conference and TEAM costs and was £159,052 (2020-21: £150,092).

Total reserves at the year-end amount to £569,071 (2020-21: £503,560), Designated funds at the year-end amount to £330,925 (2020-21: £318,982) and details of these are set out in note 17.

Free reserves, defined by the Charities Statement of Recommended Practice (Charities SORP) as total reserves less that tied up in functional fixed assets less mortgage commitments, are £393,141 at 31 March 2022 (2020-21: £338,881) which would cover the cost of running the Charity for 12 months.

Financial Performance

Total donations this year were £266,796 (2020-21: £280,666) which included legacy donations of £66,421. Our members responded generously to a Treasurer's appeal and donations totalled £152,604.

Literature sales increased to £72,894 (2020-21: £59,223), this increase is entirely due to the level of sales in the first year of the pandemic when we could only offer a reduced service. We are still below pre-pandemic sales levels.

Expenditure increased to £285,147 (2020-21: £267,037) as we returned to the office and resumed more normal operations.

FAMILY GROUPS LIMITED

Report of the Trustees

SHORT- AND LONG-TERM OBJECTIVES

Short Term Objectives

1. Social Media: We will continue to explore the use of social media to communicate with a wider and more diverse audience.
2. Continue to use our media campaign, launched in January 2021, throughout the year to keep our communications with public, professionals and media fresh and relevant.
3. Create a new PI Campaign to be launched to the fellowship at Conference in September and to go live in 2023.
4. Investigate what policies and procedures are required to incorporate online meetings permanently into our Service Structure.
5. Encourage more volunteers to come forward to answer helpline calls.

Long Term Objectives

The GSB's long-term objective is to maintain the financial stability of the Charity and grow the number of Groups and members thereby helping the still suffering families and friends of alcoholics.

PREPARATION OF THE REPORT

This report of the General Service Board has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006. It was approved, and authorised for issue, by the General Service Board on 25th June 2022 and signed on its behalf by:

Nuala Carroll
Chairman

Angela Lidster
Treasurer

FAMILY GROUPS LIMITED

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

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

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 9 to 20.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

S Plumb ACA
ICAEW
Haines Watts
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

Date

FAMILY GROUPS LIMITED

Statement of Financial Activities (incorporating income and expenditure account) for the year ended 31 March 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	2	266,796	-	266,796	280,666
Charitable activities	3	73,844	-	73,844	59,223
Investments	4	(2,032)	-	(2,032)	(424)
Other income (Management fee)		8,347	-	8,347	14,236
Total income and endowments		346,955	-	346,955	353,701
Expenditure on:					
Raising funds		2,320	-	2,320	2,434
Charitable activities	5	282,827	-	282,827	264,603
Total expenditure		285,147	-	285,147	267,037
Net gain on investments	12	3,703	-	3,703	2,919
Net income/(expenditure)		65,511	-	65,511	89,583
Transfers between funds		-	-	-	-
Net movement of funds		65,511	-	65,511	89,583
Reconciliation of funds					
Total funds brought forward	17	503,560	-	503,560	413,977
Total funds carried forward		569,071	-	569,071	503,560

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

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Balance Sheet as at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Property	10	203,340	208,340
Tangible assets	10	2,151	2,743
Investments	12	31,052	27,349
		236,543	238,432
Current Assets			
Stock	11	25,263	31,849
Debtors	13	21,504	22,283
Cash at bank and in hand	14	377,991	321,089
		424,758	375,221
Creditors: Amounts falling due within one year	15	40,617	45,340
Net current assets/(liabilities)		384,141	329,881
Creditors: Amounts falling due after one year	16	51,613	64,753
Net assets/(liabilities)		569,071	503,560
Unrestricted Funds			
Fixed Assets	17	144,878	137,330
Investment reserve fund	17	186,047	181,652
General fund	17	238,146	184,578
Total Funds		569,071	503,560

For the year ended 31 March 2022 the Charity was entitled to exemption under sections 477 of the Companies Act 2006 relating to small companies. Directors' responsibilities:

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

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

Nuala Carroll
 Chairman

Angela Lidster
 Treasurer

FAMILY GROUPS LIMITED

Cash Flow Statement for the year ended 31 March 2022

	Notes	2022 £	2021 £
Net cash flow from operating activities	19	73,139	87,539
Cash flow from investing activities			
Interest received		12	37
Payments to acquire tangible fixed assets		(651)	(838)
Net cash flow from investing activities		(639)	(801)
Cash flow from financing activities			
Repayment of long term loans		(13,140)	(12,921)
Interest paid		(2,458)	(3,092)
Net cash flow from financing activities		(15,598)	(16,013)
Net increase/(decrease) in cash and cash equivalents		56,902	70,725
Cash and cash equivalents at 1 April 2021		321,089	250,364
Cash and cash equivalents at 31 March 2022		377,991	321,089
Cash and cash equivalents consists of:			
Cash at bank and in hand		377,991	321,089
Cash and cash equivalents at 31 March 2022		377,991	321,089

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

1) Accounting Policies

Basis of preparation of financial statements

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

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

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

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

Going Concern

The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the Charity's operations, funding, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions and the current resources available, they can continue to adopt the going concern basis in preparing the financial statements.

Company status

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

Fund accounting

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

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

Incoming resources

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

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

Resources expended

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

Investments

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

Intangible assets

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

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

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

Stock

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

Debtors and prepayments

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

Creditors and provisions

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

Operating leases

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

Foreign currencies

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

Pensions

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

2) Donations and legacies

	2022 Total	2021 Total
	£	£
General donations	152,604	160,456
Gift Aid donations	38,678	59,821
Gift Aid HMRC claim	9,093	11,636
Legacies	66,421	48,753
	266,796	280,666

All income from donations and legacies is unrestricted for the current and prior year.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

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

	2022 Total	2021 Total
	£	£
General literature sales	72,894	59,223
Conference and TEAM Events	950	-
	<u>73,844</u>	<u>59,223</u>

All income from charitable activities is unrestricted for the current and prior year.

4) Investment income

	2022 Total	2021 Total
	£	£
Interest receivable	12	37
Income from investments	694	1,174
Exchange gain/(loss)	(2,738)	(1,635)
	<u>(2,032)</u>	<u>(424)</u>

All income from investments is unrestricted for the current and prior year.

5) Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	2022 Total	2021 Total
	£	£	£	£
Support administration	-	93,618	93,618	87,668
General literature	36,454	51,736	88,190	81,838
Conference and TEAM events	950	36,955	37,905	34,607
Telephone helpline	255	7,390	7,645	7,422
Public information activities	(1,195)	56,664	55,469	53,068
	<u>36,464</u>	<u>246,363</u>	<u>282,827</u>	<u>264,603</u>

All expenditure on charitable activities is unrestricted for the current and prior year.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

6) Allocation of support costs

	Support Admin	General Literature	Conference and TEAM events	Telephone Helpline	Public Information Activities	2022 Total	2021 Total
	£	£	£	£		£	£
Governance	870	480	344	69	527	2,290	3,126
Staff costs	58,346	32,245	23,031	4,606	35,315	153,543	132,597
Pension contributions	1,055	583	417	83	639	2,777	2,797
Volunteer expenses	-	-	-	-	-	-	53
Finance	5,628	3,110	2,222	444	3,406	14,810	14,834
Information technology	4,185	2,313	1,652	330	2,533	11,013	11,003
Office costs	19,464	10,756	7,683	1,537	11,781	51,221	53,251
Depreciation	2,373	1,311	936	187	1,436	6,243	7,126
Professional fees	458	253	181	36	277	1,205	1,835
Other	1,239	685	489	98	750	3,261	4,085
Total	93,618	51,736	36,955	7,390	56,664	246,363	230,707

*Support costs allocation is based on staff time.

7) Governance costs

	2022	2021
	£	£
Trustee expenses	150	138
AGM and committee meeting costs	-	-
Independent examiners costs in the current year	1,500	1,400
Other	640	1,588
	2,290	3,126

No members of the General Service Board received any remuneration (2020-21: £nil). Members of the General Service Board received reimbursement of expenses for printing and travel costs amounting to £150 during the year (2020-21: £138).

No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2020-21: £nil).

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

8) Employee Remuneration

Payroll Details:	2022	2021
	£	£
Wages and Salaries	142,668	128,124
Social Security Costs	10,660	6,523
Pension Costs	2,777	2,797
Other Staff Costs	215	(2,050)
	156,320	135,394

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

The total staff headcount throughout the year was 8 (2020-21: 6) and the average number of full-time equivalent employees during the year was 7.17 (2020-21: 6.17).

The total amount of employee benefits received by key management personnel is £43,280 (2020-21: £41,303). The Charity considers its key management personnel comprise of the General Secretary, The Chairman of the Executive Committee, and The Treasurer.

9) Taxation

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

10) Tangible Fixed Assets

	Computer Equipment	Office Equipment	Furniture & Fittings	Total	Long Leasehold Property
	£	£	£	£	
Cost					
At 1 April 2021	26,530	9,758	3,123	39,411	245,000
Additions	651	-	-	651	-
At 31 March 2022	27,181	9,758	3,123	40,062	245,000
Accumulated Depreciation					
At 1 April 2021	24,469	9,076	3,123	36,668	36,660
Charge for the year	912	331	-	1,243	5,000
At 31 March 2022	25,381	9,407	3,123	37,911	41,660
Net book value					
At 31 March 2021	2,061	682	-	2,743	208,340
At 31 March 2022	1,800	351	-	2,151	203,340

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

11) Stock

	2022	2021
	£	£
Opening stock at 1 April 2021	31,849	33,059
Movements in stock	<u>(6,586)</u>	<u>(1,210)</u>
Closing stock at 31 March 2022	<u><u>25,263</u></u>	<u><u>31,849</u></u>

12) Investments

	2022	2021
	£	£
Family Groups Limited have non-current investments:		
Market value at 1 April 2021	27,349	24,430
Unrealised gains on investments	<u>3,703</u>	<u>2,919</u>
At 31 March 2022	<u><u>31,052</u></u>	<u><u>27,349</u></u>

	2022	2022	2021	2021
	Cost	Value	Cost	Value
	£	£	£	£
Santander - Ordinary shares	83	290	83	301
Charity common investment funds:				
M&G - Charifund	7,500	15,784	7,500	14,016
CCLA - COIF Charities Property Fund (Accumulation)	<u>10,000</u>	<u>14,978</u>	<u>10,000</u>	<u>13,032</u>
Total market value at 31 March 2022	<u><u>17,583</u></u>	<u><u>31,052</u></u>	<u><u>17,583</u></u>	<u><u>27,349</u></u>

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

13) Debtors

	2022	2021
	£	£
Trade Debtors	532	2,357
Income Tax Recoverable (Gift Aid)	9,093	11,633
VAT Recoverable	221	1,021
Prepayments and accrued income	4,328	7,272
Other Creditors	<u>7,330</u>	<u>-</u>
	<u><u>21,504</u></u>	<u><u>22,283</u></u>

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Notes to the Financial Statements for the year ended 31 March 2022

14) Cash at bank and in hand

	2022	2021
	£	£
Long Term Deposits:	154,995	154,303
Short Term Deposits	177,396	106,071
Cash at Bank and in Hand	45,600	60,715
	<u>377,991</u>	<u>321,089</u>

15) Creditors: Amounts Falling Due within One Year

	2022	2021
	£	£
Trade Creditors	8,407	16,258
Accruals and deferred income	19,555	16,690
PAYE payable	2,682	2,531
Pension Contributions	973	886
Mortgage payment due in next financial year	9,000	9,000
Other creditors	-	(25)
	<u>40,617</u>	<u>45,340</u>

Included in accruals and deferred income is £11,726 of deferred income. This relates to Conference income received for the 2022 Conference but is now carried forward to the 2023 Conference.

16) Creditors: Amounts Falling Due After One Year

	2022	2021
	£	£
Mortgage	149,500	149,500
Mortgage Repayment Control Account	(88,887)	(75,747)
Reclassification of mortgage as current liability	(9,000)	(9,000)
	<u>51,613</u>	<u>64,753</u>

Amounts repayable by instalments which fall due after 5 years are £Nil (2020-21: £14,833).
The total value of secured liabilities is £60,613 (2020-21: £73,753).

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

17) Movement in Funds

Current Year:	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers and investment gains/ (losses) £	At 31 March 2022 £
Designated Funds					
Investment Reserve	181,652	-	-	4,395	186,047
Fixed Assets	137,330	-	-	7,548	144,878
General fund	184,578	346,955	285,147	(8,240)	238,146
Unrestricted Funds	503,560	346,955	285,147	3,703	569,071

*The designated investment reserve represents funds invested in long term deposits (see note 14) and investments (see Note 12).

Prior Year:	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers and investment gains/ (losses) £	At 31 March 2021 £
Designated Funds					
Investment Reserve	177,560	-	-	4,092	181,652
Fixed Assets	130,697	-	-	6,633	137,330
General fund	105,720	353,701	267,037	(7,806)	184,578
Unrestricted Funds	413,977	353,701	267,037	2,919	503,560

18) Analysis of net assets between funds

Current Year:	Unrestricted funds £	Restricted funds £	Unrestricted Funds Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets, net of long-term mortgage liability	153,878	-	153,878
Investments	31,052	-	31,052
Current assets	424,758	-	424,758
Creditors: amounts falling due within one year	(40,617)	-	(40,617)
	569,071	-	569,071

Prior Year:	Unrestricted funds £	Restricted funds £	Unrestricted Funds Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets, net of long term mortgage liability	146,330	-	146,330
Investments	27,349	-	27,349
Current assets	375,221	-	375,221
Creditors: amounts falling due within one year	(45,340)	-	(45,340)
	503,560	-	503,560

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

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

	2022	2021
	£	£
Net income/(expenditure) for year/period	65,511	89,583
Interest receivable	(12)	(37)
Interest payable	2,458	3,092
Depreciation and impairment of tangible fixed assets	6,243	7,126
(Gains)/losses on investments	(3,703)	(2,919)
(Increase)/decrease in stock	6,586	1,210
(Increase)/decrease in debtors	779	(10,504)
Increase/(decrease) in creditors	(4,723)	(12)
Net cash flow from operating activities	73,139	87,539