



**One Parent  
Families Scotland**

informing · supporting · inspiring

**One Parent Families Scotland  
a company limited by guarantee**

**Company number: SC094860  
Scottish Charity number: SC006403**

**Financial Statements and Directors' Report  
for the year ended 31 March 2013**

**ONE PARENT FAMILIES SCOTLAND**  
**(a company limited by guarantee)**  
**Year ended 31 March 2013**  
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# ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

Report of the Directors

## Reference and administrative details

<b>Company number</b>	SC094860	
<b>Registered charity number</b>	SC006403	
<b>Registered Office</b>	13 Gayfield Square Edinburgh EH1 3NX	
<b>Company Secretary</b>	Rachael E Gibbins	
<b>Bankers</b>	Royal Bank of Scotland 2 Blenheim Place EDINBURGH	Lloyds TSB P O Box 29 Meadowside DUNDEE
	The Co-operative Bank 29 Gordon Street GLASGOW	Clydesdale Bank 7/8 High Street DUNDEE
	Lloyds TSB 30 Hanover Street EDINBURGH	Clydesdale Bank 43 Hamilton Road MOTHERWELL
	Barclays PO Box 6539 LEICESTER	Clydesdale Bank 26 West High Street INVERURIE
	Bank of Scotland Station Road FALKIRK	Bank of Scotland The Cross PAISLEY
<b>Solicitors</b>	Turcan Connell Princes Exchange 1 Earl Grey Street EDINBURGH	
<b>Auditor</b>	BDO LLP Citypoint 65 Haymarket Terrace EDINBURGH	

## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

### **Report of the Directors (continued)**

The directors have pleasure in presenting their report and financial statements for the year ended 31 March 2013.

#### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 28 August 1985 and recognised as a charity by the Inland Revenue on 16 January 1997.

The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Organisational structure**

The activities of the company are ultimately controlled by the Board of Directors, which meets 6 weekly throughout the year. In addition separate Finance Group and Personnel Group meetings are held 4 to 5 times annually to consider issues in more detail and report back to the Board. The Director and Personnel and Finance manager report to each Board meeting. Twice a year, the Board meeting is a joint one with the senior team where any major developments are discussed and the strategic priorities of the organisation are reviewed.

Overall responsibility for day to day management is held by the Director, Satwat Rehman. The Director is supported by a Deputy Director for Flexible Childcare Services. Local Services all have their own Managers, supervised by the Director or Deputy Director.

#### **Trustee recruitment and training**

Members joining OPFS and being notified of Annual General Meetings are routinely invited to consider putting their names forward as trustees. When a nomination is received a representative of the Personnel Group will interview the prospective trustee. If they are assessed as having suitable and relevant skills, their nomination is then put to the Annual General Meeting. In addition the Trustees regularly review their composition in advance of the AGM to assess the extent to which they represent the relevant stakeholders and also their skill mix. If gaps are identified, Trustees or the Director look for suitable candidates, who would then be co-opted to the Board and put forward for election at the AGM if they and the Board agreed that was appropriate.

At the first meeting of the Trustees after an AGM an induction session is held for new trustees. At this they are given key documents such as the Constitution and the business plan and an explanation of funding arrangements and forthcoming strategic issues. There is also discussion of their role and we encourage them to visit one of our services to meet staff and to get a more detailed picture of how that service operates. New Trustees are also paired with existing Trustees to help to support them in their work. Any Trustees co-opted during the year are given a similar induction.

## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

**Report of the Directors (continued)**

### **One Parent Families Scotland's principal activities in the current year were:**

- Awareness, policy and research: raising the issues affecting lone parent families in Scotland and influencing appropriate policy and service development
- Services: providing and developing our national and local childcare, information and support services, delivered by telephone, publications and through our web site, through linking with other agencies.
- Training: delivering information to other agencies and to lone parents through training, seminars and meetings.

### **Key Aims of OPFS**

- Awareness of need, Policy and Research: Maintaining an overview of the needs of lone parent families and ensuring that relevant policies are tailored to meet these needs.
- Service Development: Directly delivering services to meet the needs of lone parent families and their children and other families and children with similar needs and supporting other agencies to deliver relevant services. Ensuring that staff are actively involved with forward planning of services.
- Training and lone parent engagement in service development: Increasing the knowledge and skills of other agencies dealing with lone parents through provision of specialist knowledge and feedback from lone parents on their needs.

### **Annual Review 2012/13**

#### **Awareness of need, policy and research**

- OPFS continued to collect and present evidence on the issues affecting lone parents as a result of welfare reform changes and worked with Child Poverty Action Group, Poverty Alliance, Scottish Campaign on Welfare Reform and other organisations to press for mitigation strategies such as the Social Welfare Fund.
- OPFS worked with Save the Children, Parenting Across Scotland, Children in Scotland and other organisations to press for improved childcare including flexible childcare services.
- Through its membership of End Child Poverty, OPFS became one of the members of the Scottish Government's Ministerial Advisory group on Child Poverty.
- OPFS staff spoke at numerous conferences, seminars and responded to consultations to raise the issues affecting lone parent families in Scotland and influence appropriate policy and service development

Throughout all this, OPFS has worked closely with lone parents to ensure that their voice and experience is central to the work of the organisation.

#### **Services**

OPFS continued with its development of our information services, local family support, employability and childcare services to provide a continuum of help in all the areas we were operational and linking our services to other relevant local services.

##### **National Services**

- The information and support service continued to provide essential advice and support to lone parents through a phoneline, website and social media enquiries. All Fact sheets were updated and new ones produced.
- Training - OPFS increased its training delivery on 2012/13 to meet the demand for training to practitioners and agencies on the implications of welfare reform for lone parent families. This training is being reviewed and updated regularly as welfare reform changes are implemented

## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

### Report of the Directors (continued)

#### Local Services

- Flexible childcare services - work has been carried out in all areas to explore opportunities for increasing services to families and running group-based childcare services. In the West of Scotland, funding for North Lanarkshire ceased at the end of 2012/13 but arrangements have been put in place to ensure that the West of Scotland flexible childcare service continues to provide a service to families;
- Employability: OPFS has maintained close engagement with local employability services and delivered directly employability support in Dundee and the West of Scotland to enable lone parents to move on in their lives, including young lone parents. We have also offered temporary work experience opportunities to young people through the Community Jobs Fund
- Family Support: OPFS has maintained and developed its family support services in the West of Scotland, Falkirk, Dundee and Edinburgh - ensuring effective collaboration with statutory family support services and specialist support and help for pregnant teenagers, young lone parents, lone and contact dads.

Through the STV Appeal, services in Falkirk and North and South Lanarkshire were maintained and extended to provide support for families and young parents in Dundee and Glasgow respectively. The young parents work has been developed to create an employability pathway with volunteer and paid peer mentoring opportunities for the lone parents involved. With STV Appeal funding, Families' House in Dundee will be developed for group-based childcare and as a hub offering a range of services for children and families run by OPFS and partner agencies.

#### Volunteers

OPFS uses volunteers to help with parts of our work, including some work in local projects and some of our awareness raising with other agencies.

#### Measurement of performance

- Quantitative: Number of members, calls to phonenumber, parents, and children using services, publications issued; agencies and individuals attending training.
- Impact of services: Follow up evaluation calls are made to a sample of helpline users and all callers who are sent publications are issued with questionnaire and freepost envelope, feedback is collected from parents as part of Care Commission inspections of childcare services, work funded by FSF and ESF is monitored for impact on clients, feedback is requested from support group participants, evaluation of family support work from participants' assessments of their progress in areas such as confidence, isolation and awareness of other services, progress onto training/education/employment. Individuals attending training are asked to evaluate the courses and provide suggestions for future training courses.

The funding provided by the Scottish Government and by local authorities enabled us to access additional sources of funds (detailed in these accounts) and underpins meeting all the **objectives**. Most of our services are provided free of charge, with the exception of our Flexible childcare services where parents pay an hourly fee for care provided (except those where fees are paid by another agency).

## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

**Report of the Directors (continued)**

### **Risk assessment**

The directors have assessed the major risks to which the charity is exposed, in particular reduction in reserves, cash flow, managing staff numbers in a rapidly changing context and succession planning, and are satisfied that the systems are in place to mitigate our exposure to these risks. Measures in place include growing the organisation through continually identifying new funding opportunities and diversifying the organisation's funding base, monitoring cash flow closely including, an overdraft facility, and insurance against potential legal costs.

### **Reserves policy**

The Board are aiming to have general reserves equivalent to 3 months' operating costs to cover fluctuations in cash flow, any unexpected deficits in local services and also redundancy obligations. The current general reserves of £451,273 are equivalent to 2 months' operating costs. We have also made contingency arrangements with our bank to cover salary payments in the event of delays in receipt of agreed funding.

### **Results for the year**

The financial results for the year are set out in the Statement of Financial Activities on page 9. Income and expenditure both increased this year, and there was a small overall surplus. Flexible childcare restricted funds are showing a small deficit at 31 March 2013 which we expect to trade out of during 2013/14. The management has taken steps to increase income.

### **Plans for future periods**

The development of our next five year strategic plan is underway. This has involved the staff and Board and will provide the basis of future service development priorities and fundraising.

We expect the coming years to be challenging with funding from local authorities reducing and a shift from grants to strategic commissioning but will be putting in place management information and support systems for staff to bid for contracts.

OPFS is involved in four out of the five Big Lottery funded Making it Work Partnerships which will provide funding for national and local work to support lone parents into work in 2013/14 until 2016/17.

OPFS is involved in a DWP partnership bid with Children 1<sup>st</sup> and the Scottish Child Law Centre which will provide funding for local and national work to support separated or separating families.

We have been partners in two European practice exchange programmes which will continue in 2013/14 and will seek further European funding partnerships for policy and practice development.

We have secured funding for activities and core costs in 2013/14 and 2014/15 from the Third Sector Early Intervention Fund and for supporting lone parents affected by welfare reform and austerity measures through the big Lottery's Support and Connect Programme. We have a number of other bids to Support and Connect that we will know the outcome of later in 2013/14.

The organisation will continue to be proactive in bidding for funding to maintain and develop the essential services it provides to lone parents and other families with similar needs over the coming years.

### **Dividends**

The company is limited by guarantee and has no shareholders. No dividends are therefore payable.

### **Movement in fixed assets**

Movement in fixed assets are set out in note 6 to the financial statements.

### **Directors**

The following were directors during the year to 31 March 2013:

Rhona Cunningham (resigned 16 November 2012); Karen Hooton (resigned 16 November 2012); Fiona Forsyth; Kevin Cadman; Ken Wardrop; Douglas Hamilton; Marlene Wood; Ann Kelsey; Mark Ballard; Vivienne Robinson; Joanne Milligan (appointed 16 November 2012); Twimukye Mushaka (appointed 16 November 2012).

None of the directors had any notifiable interest in the company at any time during the year.

## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

### Report of the Directors (continued)

#### Statement of directors' responsibilities

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

Company and charity law requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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.

The directors are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Director Investment Scotland Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

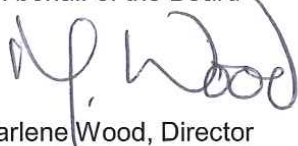
#### Provision of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are individually aware, there is no relevant audit information of which the company's auditor is unaware; and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

#### Basis of preparation

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

On behalf of the Board



Marlene Wood, Director

13 Gayfield Square, Edinburgh

28.10.13

Dated:



## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

### **Independent Auditor's Report to the Directors and Members of One Parent Families Scotland**

We have audited the financial statements of One Parent Families Scotland for the year ended 31 March 2013 which comprise statement of financial activities, balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's directors and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charity's directors and members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's directors and members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditor**

As explained more fully in the Statement of Directors' Responsibilities, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate)

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

### Independent Auditor's Report to the Directors and Members of One Parent Families Scotland (continued)

#### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report.

BDO LLP

28 October 2013

Martin Gill (Senior Statutory Auditor)  
for and on behalf of BDO LLP, Statutory Auditor  
Edinburgh, UK

BDO LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# ONE PARENT FAMILIES SCOTLAND SC094860

(a company limited by guarantee)

Year ended 31 March 2013

## Statement of Financial Activities (incorporating Income and Expenditure Account)

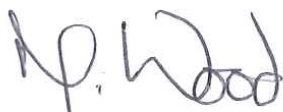
	Notes	Restricted Funds	General Funds	2013 Total	2012 Total
		£	£	£	£
<b>Incoming resources</b>	<b>3</b>				
Incoming resources from generated funds:					
Voluntary income		-	70,393	<b>70,393</b>	<b>70,650</b>
Investment income		-	311	<b>311</b>	<b>345</b>
		-	70,704	<b>70,704</b>	<b>70,995</b>
Incoming resources from charitable activities:					
• Awareness of need, training & policy research		124,123	57,602	<b>181,725</b>	<b>369,041</b>
• National information & support services		316,000	-	<b>316,000</b>	<b>262,379</b>
• Family support services		1,066,786	32,416	<b>1,099,202</b>	<b>624,684</b>
• Childcare		441,743	367,798	<b>809,541</b>	<b>841,541</b>
		1,948,652	457,816	<b>2,406,468</b>	<b>2,097,645</b>
<b>Total incoming resources</b>		<b>1,948,652</b>	<b>528,520</b>	<b>2,477,172</b>	<b>2,168,640</b>
<b>Resources expended</b>	<b>4</b>				
Charitable activities:					
• Awareness of need, training & policy research		63,515	(26,771)	<b>36,744</b>	<b>355,991</b>
• National information & support services		257,399	-	<b>257,399</b>	<b>262,379</b>
• Family support services		1,164,564	30,028	<b>1,194,592</b>	<b>589,350</b>
• Childcare		499,892	390,756	<b>890,648</b>	<b>912,208</b>
		1,985,370	394,013	<b>2,379,383</b>	<b>2,119,928</b>
Governance costs		-	11,911	<b>11,911</b>	<b>7,409</b>
<b>Total resources expended</b>		<b>1,985,370</b>	<b>405,924</b>	<b>2,391,294</b>	<b>2,127,337</b>
Net income/(expenditure) for the year		(36,718)	122,596	<b>85,878</b>	<b>41,303</b>
Net funds brought forward		254,829	328,677	<b>583,506</b>	<b>542,203</b>
<b>Net funds carried forward</b>	<b>17, 18</b>	<b>218,111</b>	<b>451,273</b>	<b>669,384</b>	<b>583,506</b>

**ONE PARENT FAMILIES SCOTLAND SC094860****(a company limited by guarantee)****Year ended 31 March 2013****Balance sheet**

	Notes	£	2013 £	£	2012 £
<b>Fixed assets</b>	<b>6</b>				
Property		20,777		21,609	
Tenant's improvements		<u>9,864</u>		<u>14,794</u>	
			<b>30,641</b>		<b>36,403</b>
<b>Current assets</b>					
Debtors	7	136,212		240,702	
Cash at bank		<u>606,484</u>		<u>412,704</u>	
		<u><b>742,696</b></u>		<u><b>653,406</b></u>	
<b>Current liabilities</b>					
Creditors falling due within one year	8	<u>103,953</u>		<u>106,303</u>	
<b>Net current assets</b>			<b>638,743</b>		<b>547,103</b>
			<u><b>669,384</b></u>		<u><b>583,506</b></u>
<b>Reserves</b>					
Restricted Funds	18		218,111		254,829
General Funds	17		<u>451,273</u>		<u>328,677</u>
			<u><b>669,384</b></u>		<u><b>583,506</b></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board and signed on its behalf



Marlene Wood, Director  
13 Gayfield Square, Edinburgh

28.10.13

Dated:

# ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

## Notes to the financial statements

### 1. Basis of preparation of financial statements

The company does not seek to make a profit, nor can its achievements be measured by normal commercial criteria. In order that a true and fair view of its activities should be given in these accounts, the directors have set out on page 9 an Income and Expenditure Account which shows the results for the year, but in a format other than as prescribed in the Companies Act 2006. In the opinion of the directors this provides greater clarity on the nature of the company's activities and discloses in sufficient detail information relating thereto, as required by the Companies Act 2006.

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005), and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Exemption from preparing a cash flow statement has been taken on the grounds that the company qualifies as a small company.

### 2. Accounting policies

#### Accounting convention

These accounts have been prepared under the historical cost convention, and in accordance with applicable accounting standards.

#### Resources expended

Resources expended are charged to a particular activity where the cost relates directly to that activity.

Support costs not directly related to an activity are apportioned based on staff time.

Governance costs are charged directly to the Statement of Financial Activities when incurred and include audit and accountancy fees and any directors expenses.

Expenditure on fixed assets is capitalised except if the item cost less than £1,000.

#### Incoming resources

Grants are recognised in full in the Statement of Financial Activities in the year in which they relate. Grants received during the period but relating to a future accounting period are included under deferred income.

Income from services is recognised when the service has been performed and the income is due.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. It also includes Core Funding.

Incoming resources from investments is included when receivable.

## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

### **Notes to the financial statements (continued)**

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

##### Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on tangible fixed assets at rates calculated to reduce the assets to their residual values by the end of their useful lives. The rates adopted are as follows:

Property 2% straight line

Tenant's improvements 10% straight line

Office furniture and equipment 25% straight line

##### Pension costs

The company operates a defined contribution scheme providing benefits for certain employees. The cost for the year is stated at note 12.

##### Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities and the Income and Expenditure account as incurred over the term of the lease.

##### Funds accounting

Unrestricted funds are donations and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

Notes to the financial statements (continued)

### 3. Incoming resources

	Restricted Funds £	General Funds £	2013 Total £	2012 Total £
<b>Voluntary income</b>				
Membership & donations	-	9,393	<b>9,393</b>	<b>9,650</b>
Core grant	-	61,000	<b>61,000</b>	<b>61,000</b>
	-	70,393	<b>70,393</b>	<b>70,650</b>
<b>Incoming resources from charitable activities</b>				
Grants	1,948,417	9,572	<b>1,957,989</b>	<b>1,638,549</b>
Sales and services	235	448,244	<b>448,479</b>	<b>459,096</b>
	1,948,652	457,816	<b>2,406,468</b>	<b>2,097,645</b>
<b>Investment income</b>				
Bank interest	-	311	<b>311</b>	<b>345</b>
<b>Total incoming resources</b>	<b>1,948,652</b>	<b>528,520</b>	<b>2,477,172</b>	<b>2,168,640</b>

## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

### Notes to the financial statements (continued)

#### 4. Analysis of resources expended

	Activities undertaken directly	Support costs	2013 £	2012 £
<b>Charitable activities</b>				
• Awareness of need, training and policy research	26,101	10,643	<b>36,744</b>	<b>355,991</b>
• National information and support services	233,597	23,802	<b>257,399</b>	<b>262,379</b>
• Family support services	1,075,508	119,084	<b>1,194,592</b>	<b>589,350</b>
• Childcare	807,027	83,621	<b>890,648</b>	<b>912,208</b>
	<u>2,142,233</u>	<u>237,150</u>	<u><b>2,379,383</b></u>	<u><b>2,119,928</b></u>
<b>Governance costs</b>				
Audit & accountancy	6,860	-	<b>6,860</b>	<b>5,712</b>
Directors' expenses	246	-	<b>246</b>	<b>220</b>
Annual report & AGM	4,805	-	<b>4,805</b>	<b>1,477</b>
	<u>11,911</u>	<u>-</u>	<u><b>11,911</b></u>	<u><b>7,409</b></u>
<b>Total resources expended</b>	<u><b>2,154,144</b></u>	<u><b>237,150</b></u>	<u><b>2,391,294</b></u>	<u><b>2,127,337</b></u>

#### 5. Support cost breakdown by activity

	Awareness of need, training and policy research	National information and support services	Family support services	Childcare	2013 £	Basis of allocation
Management	5,407	12,092	60,498	42,482	<b>120,479</b>	Staff time
Finance	2,201	4,923	24,629	17,294	<b>49,047</b>	Staff time
Information	1,934	4,326	21,642	15,197	<b>43,099</b>	Staff time
Human resources	1,101	2,461	12,315	8,648	<b>24,525</b>	Staff time
<b>Total support costs</b>	<u><b>10,643</b></u>	<u><b>23,802</b></u>	<u><b>119,084</b></u>	<u><b>83,621</b></u>	<u><b>237,150</b></u>	



## ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

Notes to the financial statements (continued)

### 6. Fixed assets

	Freehold property £	Tenant's imp'ments £	Equipment £	Total £
Cost as at 1 April 2012	41,561	49,304	29,632	<b>120,497</b>
Additions	-	-	-	-
Cost as at 31 March 2013	<u>41,561</u>	<u>49,304</u>	<u>29,632</u>	<u><b>120,497</b></u>
Depreciation as at 1 April 2012	19,952	34,510	29,632	<b>84,094</b>
Charge for year	832	4,930	-	<b>5,762</b>
Depreciation as at 31 March 2013	<u>20,784</u>	<u>39,440</u>	<u>29,632</u>	<u><b>89,856</b></u>
Net book value as at 1 April 2012	<u>21,609</u>	<u>14,794</u>	-	<u><b>36,403</b></u>
<b>Net book value as at 31 March 2013</b>	<u><b>20,777</b></u>	<u><b>9,864</b></u>	-	<u><b>30,641</b></u>

### 7. Debtors

	2013 £	2012 £
Trade debtors	48,072	76,295
Other debtors	24,552	11,185
Accrued grant income	<u>63,588</u>	<u>153,222</u>
	<u><b>136,212</b></u>	<u><b>240,702</b></u>

## ONE PARENT FAMILIES SCOTLAND

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Notes to the financial statements (continued)

### 8. Creditors: amounts falling due within one year

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,836	7,375
Accruals	25,368	10,580
Tax and Social Security	41,986	35,946
Deferred income (note 16)	2,650	48,339
Pension contributions	11,414	-
Other creditors	<u>11,699</u>	<u>4,063</u>
	<b><u>103,953</u></b>	<b><u>106,303</u></b>

**ONE PARENT FAMILIES SCOTLAND**  
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**Year ended 31 March 2013**  
**Notes to the financial statements (continued)**

**9. Employment costs**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Employment costs comprise:		
Gross salaries	1,779,149	1,600,123
Employers National Insurance	134,857	123,656
Employers Superannuation Contributions	<u>23,946</u>	<u>23,665</u>
	<b><u>1,937,952</u></b>	<b><u>1,747,444</u></b>

No employee earned £60,000 or more per annum (2012: 0).

The average number of employees in the year was as follows:

	<b>2013</b>	<b>2012</b>
Senior management	2	2
Management	10	13
Admin and support	12	14
Childcare and project workers	<u>124</u>	<u>123</u>
	<b><u>148</u></b>	<b><u>152</u></b>

No director received any remuneration for their service as director (2012: 0).

**10. Operating surplus**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Operating surplus is stated after charging:		
Auditor's remuneration	6,860	5,712
Depreciation	5,762	5,762

## ONE PARENT FAMILIES SCOTLAND

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### Notes to the financial statements (continued)

#### 11. Corporation tax

The company is non-profit making and is recognised as a charity by HM Revenue and Customs. No provision has therefore been made for corporation tax.

#### 12. Pension scheme

The assets of the charity's money purchase pension scheme are held separately from those of the company in funds administered by The Pensions Trust. Contributions made by the company in the year amounted to £23,946 (2012: £23,665). At 31 March 2013 £11,414 was due to the pension scheme (2012: none).

#### 13. Related third party transactions

Expenses amounting to £246 were reimbursed to Directors during the year (2012: £220). No amounts were paid to Directors in relation to provision of services (2012: none).

#### 14. Operating lease commitments

The charity had annual commitments under operating leases as follows:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Less than 1 year	18,800	23,500
Between 1 and 5 years	12,090	12,090
More than 5 years	-	-
	<u>30,890</u>	<u>35,590</u>

## ONE PARENT FAMILIES SCOTLAND

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Year ended 31 March 2013

Notes to the financial statements (continued)

### 15. Analysis of net assets between funds

	General funds	Restricted funds	Total £
Fixed assets	-	30,641	<b>30,641</b>
Current assets	451,273	187,470	<b>638,743</b>
	<b>451,273</b>	<b>218,111</b>	<b>669,384</b>

### 16. Deferred income

Deferred income comprises grants and fee income received in the current year which relate to a future accounting period.

	2013 £	2012 £
Balance as at 1 April	48,339	8,934
Amount released to incoming resources	(48,339)	(8,934)
Amount deferred in year	<u>2,650</u>	<u>48,339</u>
Balance as at 31 March	<b><u>2,650</u></b>	<b><u>48,339</u></b>

## ONE PARENT FAMILIES SCOTLAND

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Year ended 31 March 2013

### Notes to the financial statements (continued)

#### 17. General funds

	Total £	Awareness of need, training & policy research	National information & support services	Family support services	Childcare
<b><u>Incoming resources</u></b>					
<b>Income from charitable activities</b>					
Grants and trusts	9,572	852	-	5,220	3,500
Sales and services	448,244	65,511	-	18,768	363,965
	<b>457,816</b>	<b>66,363</b>	<b>-</b>	<b>23,988</b>	<b>367,465</b>
<b>Other income</b>					
Donations and fundraising	9,393	632	-	8,428	333
Bank interest	311	311	-	-	-
Core grant	61,000	61,000	-	-	-
	<b>528,520</b>	<b>128,306</b>	<b>-</b>	<b>32,416</b>	<b>367,798</b>
<b><u>Resources expended</u></b>					
Charitable activities	394,013	(26,771)	-	30,028	390,756
Governance costs	11,911	11,911	-	-	-
	<b>405,924</b>	<b>(14,860)</b>	<b>-</b>	<b>30,028</b>	<b>390,756</b>
Surplus / (deficit)	122,596	143,166	-	2,388	(22,958)
Transfer between funds	-	-	-	-	-
Net funds brought forward	328,677	240,050	-	74,108	14,519
	<b>451,273</b>	<b>383,216</b>	<b>-</b>	<b>76,496</b>	<b>(8,439)</b>

# ONE PARENT FAMILIES SCOTLAND

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Year ended 31 March 2013

Notes to the financial statements (continued)

## 18. Restricted funds

	Total £	Awareness of need, training & policy research	National information & support services	Family support services	Childcare
<b><u>Incoming resources</u></b>					
<b>Income from charitable activities</b>					
Grants and trusts	1,948,417	124,123	316,000	1,066,551	441,743
Sales and services	235	-	-	235	-
	<b>1,948,652</b>	<b>124,123</b>	<b>316,000</b>	<b>1,066,786</b>	<b>441,743</b>
<b>Other income</b>					
Donations and fundraising	-	-	-	-	-
Bank interest	-	-	-	-	-
	<b>1,948,652</b>	<b>124,123</b>	<b>316,000</b>	<b>1,066,786</b>	<b>441,743</b>
<b><u>Resources expended</u></b>					
Charitable activities	1,985,370	63,515	257,399	1,164,564	499,892
Governance costs	-	-	-	-	-
	<b>1,985,370</b>	<b>63,515</b>	<b>257,399</b>	<b>1,164,564</b>	<b>499,892</b>
Surplus / (deficit)	(36,718)	60,608	58,601	(97,778)	(58,149)
Net funds brought forward	254,829	21,614	-	177,163	56,052
<b>As at 31 March 2013</b>	<b>218,111</b>	<b>82,222</b>	<b>58,601</b>	<b>79,385</b>	<b>(2,097)</b>

# ONE PARENT FAMILIES SCOTLAND

(a company limited by guarantee)

Year ended 31 March 2013

## Appendix: statement of restricted funds

		£	£	£	£	£	£	£	£	£
		Grants and trusts	Sales and services	Total income from charitable activities	Total incoming resources	Charitable activities	Total resources expended	Surplus/(deficit)	As at 1 April 2012	As at 31 March 2013
<b><u>Awareness of need, training and policy research</u></b>										
HQ	13 Gayfield Square	-	-	-	-	831	831	(831)	21,614	20,783
Choices - Glasgow	Glasgow Council	41,900	-	41,900	41,900	41,900	41,900	-	-	-
Choices - Glasgow	Grundtvig	12,556	-	12,556	12,556	3,141	3,141	9,415	-	9,415
Families House	STV Appeal 2012	69,667	-	69,667	69,667	17,643	17,643	52,024	-	52,024
		<b>124,123</b>	<b>-</b>	<b>124,123</b>	<b>124,123</b>	<b>63,515</b>	<b>63,515</b>	<b>60,608</b>	<b>21,614</b>	<b>82,222</b>
<b><u>National information and support services</u></b>										
Information service	Scottish Government - helpline	192,000	-	192,000	192,000	192,000	192,000	-	-	-
Information service	Scottish Government - training	19,000	-	19,000	19,000	10,399	10,399	8,601	-	8,601
Information service	Volant Trust	100,000	-	100,000	100,000	50,000	50,000	50,000	-	50,000
Information service	Macquoen	5,000	-	5,000	5,000	5,000	5,000	-	-	-
		<b>316,000</b>	<b>-</b>	<b>316,000</b>	<b>316,000</b>	<b>257,399</b>	<b>257,399</b>	<b>58,601</b>	<b>-</b>	<b>58,601</b>
<b><u>Family support services</u></b>										
Edinburgh Dads	SureStart	38,480	-	38,480	38,480	42,292	42,292	(3,812)	3,812	-
Edinburgh Dads	Other	-	-	-	-	1,000	1,000	(1,000)	1,000	-
Fathers and Children	Inspiring Scotland - EYEA	113,354	-	113,354	113,354	136,439	136,439	(23,085)	23,085	-
Choices - Glasgow	Other grants	14,650	-	14,650	14,650	6,557	6,557	8,093	-	8,093
Choices - Glasgow	M&S - Gingerbread grant	24,000	-	24,000	24,000	23,950	23,950	50	(50)	-
Choices - Glasgow	Barclays	47,000	235	47,235	47,235	47,235	47,235	-	-	-
Choices - Glasgow	Scottish Pow er	45,000	-	45,000	45,000	45,000	45,000	-	-	-
Choices - Glasgow	STV Appeal 2011	30,227	-	30,227	30,227	119,586	119,586	(89,359)	28,910	(60,449)
Choices - Glasgow	STV Appeal 2012	64,723	-	64,723	64,723	27,672	27,672	37,051	-	37,051
Choices - Glasgow	SCVO - CJS	30,802	-	30,802	30,802	42,056	42,056	(11,254)	11,254	-
Choices - Glasgow	Communities Fund	9,760	-	9,760	9,760	9,760	9,760	-	-	-
Choices - NL	North Lanarkshire Council	76,542	-	76,542	76,542	76,542	76,542	-	-	-
Choices - NL	William Grant	18,750	-	18,750	18,750	18,750	18,750	-	-	-
101 Project	Dundee City Council SW	89,916	-	89,916	89,916	89,916	89,916	-	30,167	30,167
101 Project	ESF	19,646	-	19,646	19,646	22,540	22,540	(2,894)	(13,495)	(16,389)
101 Project	FSF	54,692	-	54,692	54,692	52,830	52,830	1,862	13,335	15,197
101 Project	Henry Smith	40,000	-	40,000	40,000	39,635	39,635	365	23,943	24,308
101 Project	Fundraising	-	-	-	-	2,983	2,983	(2,983)	2,983	-
Community Family Support Project	Dundee City Council SW	88,214	-	88,214	88,214	106,105	106,105	(17,891)	17,891	-
Community Family Support Project	Premises improvements	-	-	-	-	4,930	4,930	(4,930)	14,792	9,862
Community Family Support Project	Partnership - CHLCW	15,427	-	15,427	15,427	15,358	15,358	69	(69)	-
Community Family Support Project	Partnership - NECW	11,898	-	11,898	11,898	11,898	11,898	-	-	-
Community Family Support Project	FETT	5,019	-	5,019	5,019	5,590	5,590	(571)	1,999	1,428
Community Family Support Project	Children in Need	4,742	-	4,742	4,742	4,801	4,801	(59)	845	786
Community Family Support Project	Cash for Communities	17,197	-	17,197	17,197	8,164	8,164	9,033	-	9,033
Community Family Support Project	Other grants	-	-	-	-	3,566	3,566	(3,566)	3,870	304
Braes	Falkirk Council	136,064	-	136,064	136,064	136,064	136,064	-	-	-
Braes	STV Appeal 2011	46,907	-	46,907	46,907	48,704	48,704	(1,797)	10,891	9,094
Braes	STV Appeal 2012	15,153	-	15,153	15,153	4,253	4,253	10,900	-	10,900
Braes	Healthy Heart	-	-	-	-	2,000	2,000	(2,000)	2,000	-
Braes	SCVO - CJS	8,388	-	8,388	8,388	8,388	8,388	-	-	-
		<b>1,066,551</b>	<b>235</b>	<b>1,066,786</b>	<b>1,066,786</b>	<b>1,164,564</b>	<b>1,164,564</b>	<b>(97,778)</b>	<b>177,163</b>	<b>79,385</b>
<b><u>Childcare</u></b>										
Families at Play	Inspiring Scotland - EYEA	105,569	-	105,569	105,569	136,877	136,877	(31,308)	25,321	(5,987)
Childcare@home Dundee	Dundee City Council SW	85,594	-	85,594	85,594	85,594	85,594	-	-	-
Childcare@home Dundee	Childcare Partnership	30,000	-	30,000	30,000	30,000	30,000	-	-	-
Childcare@home Dundee	SCVO - CJS	36,207	-	36,207	36,207	40,006	40,006	(3,799)	3,799	-
Childcare@home West	SCVO - CJS	438	-	438	438	1,962	1,962	(1,524)	1,524	-
Childcare@home West	North Lanarkshire Council	52,879	-	52,879	52,879	52,879	52,879	-	-	-
Childcare@home Aberdeenshire	Aberdeenshire Council	109,486	-	109,486	109,486	109,486	109,486	-	-	-
Childcare@home Aberdeenshire	Shared Care	15,029	-	15,029	15,029	15,029	15,029	-	-	-
Childcare@home Aberdeenshire	Academy	1,390	-	1,390	1,390	26,235	26,235	(24,845)	24,845	-
Childcare@home Aberdeenshire	SCVO - CJS	731	-	731	731	1,294	1,294	(563)	563	-
Childcare@home Aberdeenshire	Take a Break	4,420	-	4,420	4,420	530	530	3,890	-	3,890
		<b>441,743</b>	<b>-</b>	<b>441,743</b>	<b>441,743</b>	<b>499,892</b>	<b>499,892</b>	<b>(58,149)</b>	<b>56,052</b>	<b>(2,097)</b>
<b>Total</b>		<b>1,948,417</b>	<b>235</b>	<b>1,948,652</b>	<b>1,948,652</b>	<b>1,985,370</b>	<b>1,985,370</b>	<b>(36,718)</b>	<b>254,829</b>	<b>218,111</b>



## **ONE PARENT FAMILIES SCOTLAND**

**(a company limited by guarantee)**

**Year ended 31 March 2013**

### **Appendix: statement of restricted funds (continued)**

#### **Purposes of restricted funds**

<b>Childcare@home services</b>	These funds are for the provision of home-based childcare and mobile crèches.
<b>National information services</b>	Provision of specialist information to lone parents, and those working with lone parents, through a telephone helpline, publications, training and the OPFS website.
<b>13 Gayfield Square</b>	Edinburgh headquarters which was partly funded by restricted grants and donations.
<b>Fathers</b>	Work with fathers, including lone and contact fathers in Edinburgh.
<b>Braes Children and Families Centre</b>	Information, advice and activities for parents and a nursery for children under the age of 5.
<b>Dundee 101 Project</b>	Advice & information service and employability support groups for one parent families in different areas of the city.
<b>Community Family Support</b>	Delivering support and services to families in disadvantaged areas of Dundee.
<b>Choices</b>	Provides information, advice and support to lone parents and their children, including welfare rights and employability work.
<b>STV Appeal</b>	Development of family support services in Dundee and the Braes areas of Falkirk, and support for young lone parents in North and South Lanarkshire. The 2011 Appeal deficit as at 31 March 2013 will be eliminated following receipt of monies post year end.
<b>Early Years, Early Action</b>	Development of work with lone and contact fathers in Edinburgh, Dundee and the Braes area of Falkirk and delivering Families at Play to support children and families.
<b>Volant Trust</b>	Development of support and training for lone parents through OPFS' national information service and Choices employability services.