

working families

changing the way we live and work



Trustees Annual Report and Financial Statements Year Ended September 2015

Company limited by guarantee no. 04727690 registered in England and Wales
Registered Charity England and Wales: 1099808 and Scotland: SC045339

TUESDAY



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28/06/2016
COMPANIES HOUSE

TRUSTEE ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 30 September 2015

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS:

Status	The organisation is a charitable company limited by guarantee, incorporated on 9 April 2003 as Working Lives, and as Working Families on 1 October 2003. It was registered as a charity on 2 October 2003, and in Scotland on 9 Jan 2015.
Governing Document	<p>The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.</p> <p>The trustees submit the annual report and audited financial statements for Working Families for the 12 months ended 30 September 2015. Working Families was established from a merger between Parents At Work (charity number 1051936) and New Ways to Work (charity number 290090). All assets and activities of the two merging charities were transferred on 31 October 2003.</p>
Objects	<p>Working Families is set up under its Memorandum and Articles of Association:</p> <ul style="list-style-type: none"> • To advance public education about all aspects of alternative and flexible working patterns and in particular to conduct research into all aspects of working patterns including job-sharing, part-time work, flexible working patterns and early-retirement schemes. • For the relief of children and other dependents of working parents, other dependents who are in need of care and protection in particular by the provision of information, advice and counselling regarding provision of care for dependents especially children; and • To promote for the public benefit, the physical and mental health of employees and their dependents through the promotion of a family friendly work life balance.
Organisation	The charity is governed by a Board of Trustees. Day to day running of the charity is delegated to the Chief Executive and Senior Management Team. The charity is staffed by paid employees, supported by volunteers in the office as well as by professionals giving their time and expertise pro bono.
Governance	Working Families appoints trustees on the basis of the skills and experience they can bring to the custodianship and management of the business and its activities. All prospective trustees, who are also directors of the company, are recruited from a range of external sources and by public advertisement, and are appointed or co-opted after a formal interview process. Recommendations from the interview panel are voted on either at an AGM or at a Board meeting in accordance with our Memorandum and Articles of Association. Each new trustee is offered mentoring by an existing trustee, provided with full induction information and relevant training is made available.
Sub-committees	The Finance and Resources Committee of the Board meets monthly to monitor financial performance, staffing and other resourcing issues. The HR Committee is responsible for ensuring that Working Families is a best practice employer for its size and sector, and for settling any specific disciplinary or grievance issues which may arise during the year. It meets as required.

Trustees and honorary Officers	Sally Brett Alexis Walmsley Fiona Stark Nikki Walker Colette Lux Grant Taylor Laura Dewar Pat Campbell Patricia Leighton Scott McDonald Vivienne Creevey	Joint Chair Joint Chair Vice Chair Treasurer (resigned 16 June 2015)
Chief Executive	Sarah Jackson	
Company Secretary	Jo Rogers	(Jasmin Bukic from 10.03.16)
Company reg no	04727690	
Charity reg no England & Wales	1099808	
Charity reg no Scotland	SC045339	
Registered office	Cambridge House 1 Addington Square London SE5 0HF	
Auditors	Gavin Williams Premier FD, Chartered Accountants 200 Aldersgate Street London, EC1A 4HD	
Bankers	Barclays Bank plc Islington and Camden Business Centre PO Box 3474 London NW1 7NQ	
Solicitors	Farrer & Co 66 Lincoln's Inn Field London WC2A 3LH	

TRUSTEES REPORT

For the year ended 30 September 2015

The Board of Trustees, who act as directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Working Families for the year ended 30 September 2015. The Board of Trustees confirm that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (Revised 2005)'

The financial statements which follow this report comply with the following: current statutory requirements; our Memorandum and Articles of Association, and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005). The Legal and Administrative information set out on pages 3 and 4 form part of this report.

OBJECTIVES AND ACTIVITIES

Strategic Vision

Working Families works for a society in which everyone can fully meet their work and caring responsibilities.

Our mission is:

- To support and be the voice of working families and carers, especially those who are disadvantaged.
- To promote workplace cultures which support work-life balance and flexible working for all working people.
- To work collaboratively with employers, policy makers, opinion formers and working people as a pragmatic force for change.

Working Families is set up under its Memorandum and Articles of Association:

- the promotion and advancement of the physical and mental health and well-being of working families and carers; and
- the relief of working families in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- advancing public education (particularly amongst employers and employees) about all aspects of alternative and flexible working patterns and practices;

including (but without limitation) by:

- promoting and advancing better working practices; and
- providing information, advice, guidance and counselling for people in work or seeking work including about their rights and entitlements and the provision of care for dependants (including those with disabilities);

where "working families" means working parents, grandparents and/or guardians or carers, and the children and other dependants for whom they are providing care or support.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives for the year and planning future activities. The charity works to ensure that its programmes are inclusive, accessible and responsive to the needs of its beneficiaries.

Our work is organised into four key work areas in order to achieve our vision and objects. These are:

- **Help for Families:** Working Families provides free legal employment advice and case work for parents and carers to support them to balance their work and family responsibilities. We provide advice on rights to flexible working and coach users in making requests for flexible working as well as supporting people who are being treated unfairly as a result of their parental or caring responsibilities. We also run a support network for parents of disabled children 'Waving *not* drowning', which provides specialist information and advice to around 2000 parents and 1000 professionals each year. As well as the advice line and network, we undertake some outreach work and external training to maintain a pro-active element to the work that we do.
- **Policy, Research and Awards:** Our work both with families and employers enables us to have a deep insight into the real issues that affect working families and how they change over time. We use this insight to inform the research we undertake. We are then able to directly influence policy at a national level and we are frequently asked to give evidence at parliamentary reviews. Our annual benchmark with employers enables to support and recognise good practice and measure how the employer landscape is changing.
- **Media and Campaigns:** Our public campaigns and media presence raise awareness of work-life balance through National Work Life Week and Go Home On Time Day. The Family Friendly Working Scotland programme is a campaign with Parents Across Scotland and Fathers Network Scotland to bring about greater support and awareness of work life balance and family friendly policies and practices.
- **Employer Services:** We offer a range of free resources to organisations interested in starting their journey to a flexible and family friendly work culture via our website. We also run a membership programme which provides a number of valuable tools to enable them to successfully implement practices and policies that support and value employees with caring responsibilities, whether that be children or other relatives, while delivering high performance. We also run a range of events, training and consultancy programmes that tackle specific topics or issues relevant to employers.

Our key objectives for the period 2013-16 (as set out in last year's annual report) are:

(External)

- To enable parents and carers of children and young people, especially those who are disadvantaged, to find and remain in work which suits their family's needs.
- To change the world of work so that it works for all – parents, carers of children and young people, employers, communities.
- To increase public understanding about and support for the need for work life integration for families, business and society in the UK.

(Internal)

- Be a best practice charity in governance and management.
- Communicate effectively with the diverse range of people and stakeholders we deal with.
- Have established sustainable income streams to support our work and our future ambitions.

Achievements and Performance for the year.

Help for Families

Legal Advice Service

We provided free legal advice to 2744 working parents and carers between October 2014 and September 2015. The year has seen a rise in the number of requests for detailed and complex advice requiring more time from our advisors. As well as answering approximately 80 email queries per month, our helpline is now open 13 hours a week: five sessions across four weekdays). We successfully introduced two new helpline sessions per week in 2014. Each of these five sessions is staffed by at least two qualified staff advisors as well as experienced volunteer advisors; the helpline is consistently busy, with more calls received than can be answered.

Our website, which is continually updated to reflect the latest developments, contains over 150 advice pages and sample documents, and is a key route for parents, carers and others to get information about their legal rights. In January 2015 the website hit a new monthly high of over 50,000 hits, with nearly 97,000 page views, the most popular pages being those relating to pregnancy, maternity and rights on returning to work. The advice team produced a number of newsletters during the year for advice professionals.

84% of users were women, and we note that men regularly ask for advice about Shared Parental Leave and flexible working, as well as contacting us on behalf of a female partner.

In addition to the legal advice service, we provided casework support for callers who experienced discrimination at work because of their parental or caring responsibilities.

We have set out three examples below of the sort of work done by the advice team, including details of one of the team's greatest achievements in the past year - which was leading the way on advising on the new Shared Parental Leave regime.

Shared Parental Leave – a leading expert with both advisory and casework experience

In April 2015 a new regime of Shared Parental Leave (SPL) came into force. Over the last year we have established ourselves as one of the few organisations that can provide tailored and accurate advice on SPL. Dozens of parents have said that we are the only people they've turned to who have been able to give them definitive answers. We're working with Maternity Action to press for improvements in information on SPL, particularly for women on maternity allowance, and with SPLASH, an umbrella group of lawyers, statutory and voluntary organisations interested in SPL, to promote the policy and make recommendations to government.

Example of SPL casework success:

We were successful in securing repayment of hundreds of pounds of maternity allowance for a client whose payments were wrongly stopped because the Department for Work and Pensions misunderstood the SPL rules. The Department committed to improve their guidance to staff in their response to our client. The client stated how, without our help, she probably wouldn't have received the money – losing out because of the complexities of a scheme which is meant to help parents.

The context for our clients remains very challenging following the introduction of up-front Employment Tribunal fees. According to the Ministry of Justice, the number of claims of sex discrimination in the three months up to June 2015 fell by 87% compared with the same period in 2013, and claims for unlawful deduction from wages fell by 64% compared with the same period.

While we advise many clients whose cases have merit, we have noted a very significant “chilling” effect because of fees, causing many clients to decide not to proceed with claims. We have also noted a trend for employers refusing to discuss settlement of potential claims until the client has paid the tribunal fee (up to £1,200). Overall we continued to deal with the same number of discrimination complaints via the helpline, therefore we believe strongly that tribunal fees are discouraging individuals from pursuing their legal rights.

Fear of discrimination, fear of fees

A pregnant woman rang us in distress because she needed to take paid time off for her ante-natal appointments. She knew she could only do this by telling the employer she was pregnant but was terrified she would be sacked – in her last pregnancy, this happened when she was three months’ pregnant and asked for health and safety adjustments. She knew that it would be sex discrimination but had also heard that Employment Tribunal fees had come in since her last pregnancy and that she would have to pay to go to a tribunal. She wanted to avoid telling her employer about her pregnancy until the last possible moment and would prefer to miss her appointments rather than tell them. She had also decided not to apply for an alternative job with her employer because she believed they would be able to turn her down simply because she would be on maternity leave when the job began.

Working Families advised this client on the law regarding ante-natal appointments and that if an employer unreasonably refuses she could complain to the Tribunal. We explained that a tribunal fee would not be necessary until a much later stage. We also explained that if she was the right person for the new job she should be appointed regardless of her maternity. However, it was too late for this client to apply for the post so unfortunately she lost out due to believing employers are allowed to discriminate.

Benefits for families – not just a question of entitlement

We received a high number of queries from clients who have allegedly received overpayments of tax credits. The disputed amounts are usually thousands of pounds. One client called us after being told by HMRC that she had received an overpayment. She did not understand whether or not this was correct but accepted a repayment agreement because she did not know how to challenge the assessment. When the alleged overpayment arose she chose to come out of the tax credit system, and didn’t apply for any further tax credits. At the time of calling us she was expecting another child – we identified that she would be entitled to tax credits if she were to claim again, but she was too scared to do so.

Difficulties for our clients:

To fully support clients with tax credit overpayments an advisor needs to review all the relevant paperwork, something we cannot do at Working Families with our current resources. From April 2016, ongoing awards of tax credits could be reduced by up to 50% where income is over £20,000. Many parents find it almost impossible to challenge HMRC findings, which can be made on the basis of little or no evidence.

Parents of Disabled Children

The challenges that working families face are exacerbated further when the child or children have a disability.

We published *Off Balance*, the report of our 2014 survey of carers and parents of disabled children. Sadly, it showed that little has changed since our 2012 survey on the same topics. Nine out of ten unemployed parents of disabled children expressed a strong desire to return to work, but pointed to difficulties finding the right

work pattern or number of hours. In-work parents described finding suitable childcare as difficult or impossible.

“Waving *not* drowning”, Working Families’ project for carers and parents of disabled children who work or wish to work, has continued provide support, information and advice. We offer specialist support on our helpline to these families and also produce a free quarterly newsletter and a monthly e-bulletin. Groups of parents and professionals continue to welcome a “Waving *not* drowning” visiting speaker. They are pleased to have rights such as parental leave and flexible working explained and always use the opportunity to ask questions.

We run a dedicated Facebook Group which is a forum for parents of disabled children to share ideas and experiences, and also enables us to disseminate relevant updates and articles.

The project continues to grow, currently comprising more than 2,000 parents and carers and over 1,000 interested professionals.

Only one local provider offers suitable childcare for my son, but at £16 per hour this is far too expensive.

Out of work mother of disabled one-year-old child

Policy and Campaigns, Research, Awards and Media

Alongside our practical support for both families and employers, we’re working to address the structural and cultural barriers to work-life balance through producing original research, getting the word out about the challenges facing working parents and carers, influencing policy debates and ultimately changing policy and practice.

Flexible by default

Our research consistently confirms how important flexibility is to working parents – **two thirds of mothers consider childcare before applying for a new job or promotion and less than a third of working fathers aged 26-45 feel confident asking their employer to reduce working hours, work remotely or place boundaries on phone calls and emails.** (from *Working Families Modern Families Index 2015*, published with support from Bright Horizons)

So, in 2015 we themed our annual communications campaign, *National Work-Life Week*, around the concept of jobs being **flexible by default**.

Each day throughout the week, the campaign focused on a different aspect of this theme, including a conference for employers showcasing best practice on flexible working in different UK workplaces, and a day encouraging UK workers to ‘go home on time’. The week generated a wealth of print and online media coverage – resulting in over 17 million opportunities for the UK public to see the campaign messages. There were 3000 visitors to the *Go Home On Time Day* blog during the week.

Denise*, pregnant and employed on a zero-hours contract, contacted the legal helpline after her previously regular working hours were suddenly cut substantially simply because she had taken time off for a pregnancy-related illness. When Denise had challenged her employer, pointing out that several extra new staff had been taken on in recent weeks, she had been told “we need people we can rely on”. The helpline team advised Denise her treatment amounted to unlawful pregnancy discrimination, but Denise said there was no way she could afford to pay fees of up to £1,200 to issue and pursue a tribunal claim.



We also took the opportunity to promote the *Happy to Talk Flexible Working* strapline, a practical tool that employers can use on their job ads to show their commitment to discussing alternative patterns of work with potential employees. Employers were encouraged to consider use of the strapline on a vacancy-by-vacancy basis, thinking through job design and whether there was a genuine business barrier to roles being carried out flexibly.

Tribunal fees

The UK Government introduced fees for employment tribunals in 2013. Although tribunals remain an avenue of last resort, they're a vital part of protection for UK employees. Since up-front fees were introduced we've seen a dramatic decline in the number of people asking for our help with the tribunal process. Overall, official figures confirm that there has been a serious drop in both sex discrimination and pregnancy-related tribunal cases.

We raised concerns with the House of Commons Justice Select Committee, highlighting that the fees could be helping rogue employers, and sharing the experiences of some of the people we've spoken to on our helpline. The government is reviewing how the fees are working.

Understanding the challenges faced by working parents

We publish an annual survey of how working parents are managing their time and money. In 2015 our *Modern Families Index* shows that:

- Parents are putting in extra hours just to get the job done. A third of working parents leave work on time half the week, or less. The biggest reasons given for working longer hours were that they're needed to deal with the workload, and that this is the expectation within their workplace.
- Forty per cent of parents feel their work life is becoming increasingly stressful, and a third of working parents would like to downshift into a less stressful job if they could. It is likely that the results of workplace stress spill over negatively into family life, and also back into the workplace.
- Fathers are more involved in sharing care – fathers under 25 are more likely to drop off their children to school than mothers in this age group – but they are finding that workplace culture hasn't shifted. Mothers remain the first port of call when childcare arrangements break down, and both mothers and fathers feel it is easier for women to take time off work for family reasons.

We held a policy conference to debate the issues with speakers from all three main political parties: firmly

Another very informative and enjoyable event with so many key organisations represented. A great opportunity to hear speakers from the 3 main political parties & be able to highlight issues they should be addressing.

Delegate at 2015 Working Families Policy Conference

situating the needs of working parents and carers in the policy debate ahead of the 2015 General Election. The event was attended by 90 delegates from the voluntary sector, trade unions, think tanks and other interested organisations.

Employer Services comprising consulting services

Our mission is to work with employers interested in supporting employees through their various life stages and leveraging flexible working to increase organisational performance. This generates a revenue stream for Working Families and increases our knowledge and expertise of how policies and practices works.

This year we worked with Pilotlight on a business plan to expand our work with employers. This has enabled us to bring the management of our training and consultancy service in house, and to maximise the market potential for the organisation. We have begun expanding and re-framing the service, and have been working with the Agile Future Forum delivering on Business Value Assessment process that delivers a tailored pathway from a diagnostic of the current working environment; visualisation and gap analysis for a desired agile future to enhance productivity, client/customer experience and employee engagement, through to training for managers to lead high performing agile teams and behavioural and cultural change management learning and expertise. We were also working to ensure that the service better meets our mission to improve work life balance and flexible working for all employees, not just parents and carers.



We welcomed 23 new members and achieved an 88% renewal rate. We strengthened relationships with new and existing members, encouraging them to make full use of their membership benefits. We have developed content for the member section of our new website and are continuing to develop our online resources.

We held a series of events around the country, comprising both full day conferences and shorter briefing events. We also delivered training and consultancy to a wide range of organisations during the year including AIG, Amex, Direct Line, E-On, HSBC, King College London, National Grid, and Royal Bank of Canada. In addition, we provided one-to-one support to employers on issues including embedding flexible working, policies/support for employees with IVF or surrogacy issues, and line manager training to create consistency across the organisation

We ran our Top Employers for Working Families benchmark, enabling employers to get a real sense of how well they are performing on flexibility and work life balance issues. Participants in the benchmark received an individual report and set of recommendations for their organisation. We also ran our Top Employers for Working Families special awards, recognising and showcasing employers that have really grasped the mantle of family-friendly working.

The year also saw the introduction of Shared Parental Leave (SPL), a policy that Working Families was instrumental in getting introduced. In advance of this new type of leave being available to parents, we worked closely with the employers that we are in touch with to see how they could best support SPL in their organisations. We created a forum of SPL pioneers, 30 employers who are offering innovative and enhanced policies for this type of leave. This helped to demonstrate that SPL is a real option for families – and for employers. We have continued to work with our pioneers as the SPL has begun to be taken up by new parents.

Future work:

In the coming year we plan to recruit two new account managers to help increase our income from both membership and consultancy, and support the sustainability of the charity. This additional income will enable

us to carry out sector-specific research into family friendly workplaces in particular parts of the economy. Early priorities to focus on will be higher education and science, technology, engineering, maths and medicine (STEMM). We have seen growing interest in work life balance issues amongst organisations in these fields. We will also be able to increase participation in the benchmark and special awards which will increase our credibility, our knowledge and expertise

Family Friendly Working Scotland (FFWS)

The FFWS programme is a collaboration between Working Families, Parenting Across Scotland, Fathers Network Scotland and the Scottish Government. The programme supports and promotes the development of family friendly workplaces in Scotland. Our big aim is to make Scotland a beacon of excellence in family friendly working practices and for employees and employers, wider society and the economy to benefit from such change. FFWS is funded by the Scottish Government.

FFWS launched in the spring of 2014 - by late October 2014 a programme co-ordinator (job share) was in post. In July 2015 a Programme Assistant joined the team.

Influencing Positive Workplace Change

We hosted a series of 'Business Futures' employer seminars in Scotland, to drive positive change in workplace policies, practices and culture. Between October 2014 and September 2015 FFWS held three employer seminars, one cobranded with Working Families, which were attended by around 120 employer delegates.

This event opened my eyes to what more we can do in this area, and that there are always new ideas and fresh perspectives to galvanise your thinking

Delegate at FFWS Business Futures event

Sharing Good Practice

In March 2015, FFWS held the first ever Scottish Top Employers for Working Families Awards, recognising and celebrating good practice amongst Scotland's employers. The awards attracted entries from a diverse range of Scottish employers. We published case studies showcasing the excellent work of the winners and held an awards event which attracted over 100 business representatives, policy makers and key influencers in Scotland. The Acting Minister for Children and Young People, Fiona McLeod, was our keynote speaker.

Strapline Use in Scotland Increasing

The *Happy to Talk Flexible Working* recruitment strapline has been adopted by several Scottish employers in Scotland, including legal firm Maclay Murray and Spens LLP and the Scottish Government. We aim to significantly grow the number of employers in Scotland embracing flexible recruitment and using the strapline.

Getting Connected

In November 2015 FFWS launched a twitter account [@ffws](#) which is currently organically earning an average of 30 new followers per month with an average of 400 profile views per month. And in July 2015 FFWS launched a stand-alone [website](#) providing a valuable resource for employers and employees. Currently there is an average of 550 unique sessions and over 1000 page views per month. Of these sessions, seven out of ten visitors are new to the site. The FFWS [Facebook](#) account was launched in September 2015 - expanding our online community and voice.

Good Networks

We have recruited FFWS Champions to help support and promote family friendly working in Scotland and the FFWS programme. FFWS Champions are influential leaders and thinkers who are passionate advocates for family friendly working. At a practical level FFWS Champions have spoken at events, provided blogs and case studies and given us complementary venues for employer seminars.

The FFWS Stakeholder Group was established to bring together the expertise of around 10 key umbrella organisations that represent employers, employees and business interests including CBI Scotland, Federation of Small Businesses Scotland and Scottish Trades Union Congress. The work of this group will inform Scottish Government policy and shape the future work of FFWS.

FFWS has good visibility and engagement with Scottish Government Directorates and Ministers, including organising Ministerial visits to family friendly employers and providing information for Ministerial briefings.

We presented at several high profile forums during the year highlighting the issues facing working families and the benefits of family friendly working for society and business. This included the Fair Work Convention and Women in Employment conference.

FFWS brought the National Work Life Week campaign to Scotland in September 2014. We arranged for a Scottish Government Minister to visit an award winning family friendly employer, widely promoted Go Home on Time Day to employers, with support from FFWS Champions, and we had an excellent range of blogs on our site and external sites around work life integration.

Understanding the Issues

In June 2015 we published the *Modern Families Index (Scotland)* giving an insight into how people integrate work and family life in Scotland and the barriers they face. We found:

- Forty-one per cent of parents said that life is becoming increasingly stressful. More than a quarter felt constantly torn between work and family and over a third felt that this affected their family life and their relationships with their partner.
- Three-quarters of parents were working unable to go home on time, with one in five persistently working longer than their contracted hours.
- Over a third of respondents were not working flexibly. This was a positive choice for just under a third of them. The other two thirds gave reasons associated with lack of choice and perceived barriers. The greatest barriers were organisational and related to their role, line manager attitude or refused requests.
- Nearly a third of parents said that they would like to use less childcare and spend more time with their children.

Our next research project will look at access to and understanding of family friendly working for low income families in Scotland.

Future Plans

We have reviewed our plans and refreshed Working Families vision, mission and top line strategic aims (below) and will be working over the next year to develop robust strategies and operational plans to achieve this vision.



We want to create a change in society so everyone can achieve the best balance between paid work and family at every life stage.

We are the Families and Work experts, to achieve our vision we will:

- Support and advocate for working families and working carers, especially the most disadvantaged.
- Promote workplace cultures which support work-life balance and flexible working for all at every life stage.
- Use our knowledge to influence and change policy and practice

Services for Families

Provide free legal employment advice and casework for parents and carers.

Increase the numbers of families that we support directly.

Develop an active network of partnerships with professional organisations to grow referrals and training.

Policy, Research and Campaigns

Influence policy and practice to reduce in-work poverty for families.

Establish ourselves as the Families and Work experts.

Build on our reputation as a thought leader.

Employer Services

Promote the business case for family friendly and flexible working from recruitment to retirement.

Provide business solutions that maximise the business gains from flexible and family friendly practice.

Establish ourselves as the Families and Work experts in new sectors.

To support these aims we will:

- Be a best practice charity in governance and management.
- Have established sustainable income streams from fund raising and employer services to support our work and our future ambitions.
- Communicate effectively with the diverse range of people and stakeholders we deal with.

In 2015/16 we are going to

- 1 establish ourselves as the Work and Family experts at every life stage
- 2 work more effectively
- 3 create sustainable income streams for longer term security

The Work and Family experts

- 1 for parents, increase the numbers we help by taking the legal advice service and the children with disabilities project to where parents are; and by developing an active network of partnerships with other organisations to increase referrals and to enable us to train front-line practitioners as thought leaders and influencers, develop a clear focus on in-work poverty and life stages
 - a. by developing new research
 - b. by refocusing existing research
 - c. by repositioning the Families and Work Group and its activities
- 3 for employers, by repositioning our offering and expertise as “from recruitment to retirement”, and by opening up new sectors beyond the City and the law.
- 4 For all constituencies, by creating and implementing a new communications strategy

A more effective Working Families

- 1 by the SMT becoming more effective managers and leaders
- 2 by developing a performance culture of accountability and responsibility among all staff
- 3 by improving internal communications and planning
- 4 by improved governance and trustee engagement

Create a sustainable mix of diverse income streams

- 1 by expanding our employer membership via a new business model based on account managers and developing sectoral expertise
- 2 by developing a major donor programme and building up the Changemaker network to diversify income mix

Financial Performance

Working Families recorded annual income of £708,338 (a reduction of £175,827 compared to previous year) and expenditure of £835,829 (an increase of £108,556).

Reserves have decreased by £43,515 and now stand at £97,611

A challenging year, but with underlying trends which are encouraging. The one-off windfall of over £95,000 in unrestricted income which was raised via the Big Give in December 2013 contributed significantly to the reduction in income on previous year. Fundraising from Trusts and Foundations was challenging. Funding from the Esmee Fairbairn Foundation and from Garfield Weston Foundation had ended during the previous year; we had also received a generous one-off unrestricted donation of £20,000 from The Sisters Trust. These three large gifts were replaced, but by a larger number of smaller donations. These included a very welcome commitment of £15,000 pa for three years from the Philip King Trust, and a new donation of £10,000 from the Simmons & Simmons Foundation. Gifts from the Wainwright Trust, from London Capital, the London Legal Support Trust and the Law Society, as well as continued funding from The Eleanor Rathbone Charitable Trust and the John Ellerman Foundation, were all most gratefully received.

Aside from the Big Give, we received £100,970 in Donations, an increase of around £30,000. Income from our high value donors (our Changemakers) has been steady, while we received £6,500 from major donors. We will be building on this in 2015-16, hoping to raise £50,000 from major donors, thus giving us confidence that we shall be able to develop this form of fundraising.

Income from Statutory grants fell by £76,840. A project which we carried out in partnership with the relationships support charity One Plus One, which was funded by DfE ended, funding from the Scottish Government increased, for the Family Friendly Working Scotland Programme, and we have recently been delighted to receive a third year of funding for this initiative.

Activities for generating funds, which included National Worklife Week, the Top Employers for Working Families Benchmark and Awards and the Modern Families Index, continued to attract sponsorship from corporate funders. We are particularly grateful to Cisco, Computershare and Bright Horizons Family Solutions for their commitment and generosity, and to our many other sponsors during the year.

Incoming resources from charitable activities held steady during the year, although this hides an encouraging increase in employer membership subscriptions (from £101,649 to £134,800). Our longer term plans for business development are based on building up the numbers of employer members, and much resource during the year was invested in internal business planning. This, combined with a change in personnel for family reasons, led to a reduction in income from training and consultancy, which we expect to begin to rebuild in 2017.

Risk Management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks. In particular, Trustees have built into the Business Plan for Working Families to be financially sound, well governed and a best practice employer. Key steps towards this have included:

- Tight budgetary control- including monthly meetings by the Finance and Resources Group.
- Building on the business development work carried out with Pilotlight, to strategically grow income streams from sales of employer services.
- Designing a performance management system to ensure our staff can deliver, which will be implemented during 2016;

- Reviewing the skills base of the Board and supplementing the expertise within it by recruiting new Trustees to increase the support for plans to further develop both commercial and fundraising income streams

Reserves Policy

In the event of a large variation of income, we need reserves to be able to ensure continuity of service to our beneficiaries, and to mitigate the effects of unforeseen financial changes. The ongoing objective is to reach a financial position where there are three months' general expenditure in reserve, to ensure that we can continue to pay salaries and meet other financial commitments. The free reserves as at 30 September 2015 of £97,613 represent approximately six weeks of expenditure, compared to £120,235 in previous year. The reserves (and cash flow) position will be closely monitored by the Finance and Resources Group of the Board at their regular monthly meetings, and is also monitored weekly by the Financial Controller. The reserves target is reviewed as part of the annual budget setting cycle.

Relationships with other charities

Working Families chairs and co-ordinates the Families and Work Group, a coalition of voluntary organisations and trades unions working to improve employment rights for parents.

Working Families is a member of Child Concern, a fundraising consortium of four charities, whose other members are Action for Sick Children, 4Children and The Fostering Network (formerly five as British Association for Adoption and Fostering became insolvent in June 2015) which raises funds via payroll giving. Child Concern is a charity, number 1103052, company number 4625902. The CEO at Working Families is a member of the trustee board of Child Concern. The Trustees consider the continuing donations paid by their associate to fully justify the original set up finance of £8,500 in 1996.

Working Families is one of four partners who deliver the Family Friendly Working Scotland programme, which is funded by the Scottish Government. The other members are Fathers Network Scotland, Parenting Across Scotland, and the Scottish Government. Working Families is the grant holder and Working Families staff are employed to deliver the programme.

Acknowledgements

The Trustees wish to acknowledge and give thanks to all their funders that support the work and enable the organisation to deliver appropriate services for the benefit of its users. The Trustees also acknowledge the work of partner agencies in assisting Working Families to deliver a wide range of activities for the public benefit. The Trustees also acknowledge the commitment and hard work of all staff and volunteers in carrying out their duties and ensuring services meet the needs of users. Funders and contractors we wish to acknowledge and give thanks to are:

Annual Report 2014-15

With thanks for financial support to:

Changemakers

Gold

Alexandra Marks
 Amy Stirling
 Caroline Stroud
 Jeremy Oates
 Jill Whitehouse
 Monica Burch
 Nicola Ralston
 Punita Hossain
 Sarah Clover
 Tim Oliver
 Wendy Becker
 Victoria Brookes

John Hitchins
 Julian Foster
 Julianne Miles
 Kate Grussing
 Melanie Richards
 Rachel Campbell
 Sarah Higgins
 Sarah Rutherford
 Suzanne Gill

Helen Goatley
 Inge Woudstra
 Jackie Fowler
 Jayne Buxton
 Jill Aisher
 Jill Brown
 Joanna Buckenham
 Joanne Etherton
 Joanne Walker
 Judith Killick
 Oliver Black

Ondine Upton
 Pauline Ashall
 Penny de Valk
 Phillip Walker
 Phillip Walker
 Prisca Bradley
 Richard Hitchcock
 Ruth Sealy
 Sally Winter
 Sara Hill
 Sarah-Jane Butler
 Sharon Williams
 Shirley Conran
 Sue Carr
 Sue Vinnicombe
 Susan Jackson
 Susan Swabey
 Vicki Schmidt
 Victoria Fea
 Vivienne Creevey

Bronze

Alexis & John Walmsley
 Alison Maitland
 Alison Springett
 Amelia Fawcett
 Andrew Whittaker
 Anna Walker
 Baroness Kate Parminter
 Betsy Abdallah
 Carol Sergeant
 Caroline Clarke
 Daphne Waring
 Deborah Postgate
 Deirdre Anderson
 Emma McCartney
 Erica Handling
 Fiona Gilmore
 Fiona Severs
 Fiona Severs
 Freya Newbery
 Grant Taylor

Silver

Aimee Pitman
 Aliza Blachman O'Keefe
 Amanda Alexander
 Amanda Seabrook
 Anne Gardner
 Charlotte Gascoigne
 Chris Parke
 Dr Elisabeth & Conor Kehoe
 Elizabeth Gardiner
 Howard Davies
 Hugh Lenon
 Ian Mill
 Jacqueline Jones-Parry
 James Dingemans
 Jane Leech
 Jane Mulcahy

Sponsors



Statements of Trustees' responsibilities

The trustees (who are also directors of Working Families for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Premier FD were appointed as auditors of Working Families during the year and a resolution proposing the re-appointment of Premier FD as auditors will be put to the Annual General Meeting.

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

By order of the board:



Fiona Stark

Vice chair

11th April 2016

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORKING FAMILIES

We have audited the accounts of Working Families for the year ended 30 September 2015 which comprise the Consolidated Statement of Financial Activities, Group and Parent Company Balance Sheets and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's Trustees, as a body, in accordance with section 44(1)(c) of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 19), the trustees (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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent company's affairs as at 30th September 2015 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 Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities (Scotland) Regulations 2006 (as amended)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORKING FAMILIES (Continued)**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' 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:

- adequate accounting records have not been kept 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in exemption from the requirement to prepare a strategic report.



Gavin Williams (Senior Statutory Auditor)
For and on behalf of Premier FD, Statutory Auditor

Premier FD, 200 Aldersgate Street
London, EC1A 4HD

17th June 2016

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL REALISED GAINS AND LOSSES FOR THE YEAR ENDED 30 SEPTEMBER 2015

	Notes	Unrestricted Funds £	Restricted £	Total 2015 £	Total 2014 £
Incoming resources					
<i>Incoming resources from generated funds:</i>					
Voluntary income	2	100,970	262,123	363,093	571,177
Activities for generating funds	3	118,538	-	118,538	84,880
<i>Incoming resources from charitable activities:</i>	4	226,707	-	226,707	228,108
Total incoming resources		446,215	262,123	708,338	884,165
Resources expended					
<i>Costs of generating funds:</i>					
Training and consultancy		78,514	-	78,514	108,534
Fundraising		110,289	-	110,289	81,780
		188,803	-	188,803	190,314
<i>Charitable activities:</i>					
Help for families		-	262,886	262,886	184,800
Policy, research and awards		90,633	97,604	188,237	112,954
Media and campaigns		81,556	-	81,556	93,361
Services for employers		104,833	-	104,833	137,407
		277,022	360,490	637,512	528,522
Governance costs		9,514	-	9,514	8,437
Total resources expended	5	475,339	360,490	835,829	727,273
Net incoming/(outgoing) resources for the year before transfers between funds		(29,124)	(98,367)	(127,491)	156,892
(Loss) on associated undertaking		(14,391)	-	(14,391)	(2,113)
Net movement in funds		(43,515)	(98,367)	(141,882)	154,779
Total funds brought forward		141,126	138,576	279,702	124,923
Total funds carried forward		97,611	40,209	137,820	279,702


All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The notes on pages 24 to 33 form an integral part of these financial statements.

**CONSOLIDATED AND CHARITY BALANCE SHEETS
 AS AT 30 SEPTEMBER 2015**

	Notes	Group		Charity	
		2015	2014	2015	2014
Fixed assets					
Tangible assets	8	6,507	-	6,507	-
Investment: Subsidiary	9	-	-	2	2
Investment: CCC	10	8,500	22,891	8,500	22,891
		<u>15,007</u>	<u>22,891</u>	<u>15,009</u>	<u>22,893</u>
Current assets					
Debtors	11	112,620	83,533	159,885	116,983
Cash at bank and in hand		117,168	279,556	68,761	202,554
		<u>229,788</u>	<u>363,089</u>	<u>228,646</u>	<u>319,537</u>
Creditors: amounts falling due within one year					
	12	(106,975)	(106,278)	(105,833)	(62,726)
Net current assets		<u>122,813</u>	<u>256,811</u>	<u>122,813</u>	<u>256,811</u>
Net assets		<u>137,820</u>	<u>279,702</u>	<u>137,822</u>	<u>279,704</u>
Funds					
Restricted funds		40,209	138,576	40,209	138,576
Unrestricted (general) fund		89,111	141,126	89,113	141,128
Unrestricted (designated) funds		8,500	-	8,500	-
		<u>137,820</u>	<u>279,702</u>	<u>137,822</u>	<u>279,704</u>
Total funds	14	<u>137,820</u>	<u>279,702</u>	<u>137,822</u>	<u>279,704</u>

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime. The notes on pages 24 to 33 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the board of trustees on 11th April 2016 and signed on its behalf by: -



 Fiona Stark

Vice chair


 Nikki Walker

Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2015**1. Accounting policies****Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005, applicable accounting standards, the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of exemptions contained within FRS 1 not to prepare a cash flow statement on the basis that it is a "small company" under companies act legislation. Whilst the company has also taken advantage of small company exemptions not to include a Strategic Report, the content in the Trustees Report constitutes similar content to a Strategic Report as described in SORP Information Sheet 5, published by the Charity Commission.

The effects of events relating to the year ended 30 September 2015 which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 30 September 2015 and the results for the year ended on that date.

Group financial statements

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary, Working Families Trading Ltd (registered company number 02590219, England and Wales), on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP 2005.

Investment in CCC

Child Concern Consortium is an associated charity in which Working Families invested £8,500 which was the money given to the CCC as the initial set up costs. The Consortium attributes each year a donation to Working Families based on available funds in the year.

Company status

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received. Intangible income is recognised as an incoming resource where the provider of the service has incurred a financial cost.

Volunteer time is not included in the financial statements.

Revenue grants are recognised in full in the statement of financial activities in the year in which they are received or are receivable, whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

Income generated from the supply of goods or services is included in the statement of financial activities in the period in which the supply is made.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

Tangible fixed assets and depreciation

All assets costing more than £1,000 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 (straight line)
- Furniture and fittings: 4 years (straight line)

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Pensions

The cost of providing pensions for employees is charged to the Statement of Financial Activities in the year in which the contributions are payable. Pension costs represent the amount of contributions paid to either the charity's stakeholder pension scheme or an individual's own scheme. These are defined contribution schemes.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 Voluntary income

	Unrestricted	Restricted	2015	2014
	£	£	£	£
Trusts and Foundations				
Capital International	-	5,340	5,340	-
Eleanor Rathbone		3,000	3,000	3,000
Esmee Fairbairn Foundation	-	-	-	61,773
Garfield Weston Foundation	-	-	-	25,000
London Legal Support Trust	-	5,000	5,000	10,000
Law Society	-	7,000	7,000	-
Simmons & Simmons Charitable Foundation	-	10,000	10,000	-
Sisters Trust	-	-	-	20,000
Small Trusts	-	7,750	7,750	10,877
The 29 th May 1961 Charity	-	-	-	5,000
The John Ellerman Foundation	-	35,000	35,000	35,000
Phillip King Charitable Trust		15,000	15,000	-
Wainwright Trust	-	10,000	10,000	-
Donations				
Child Concern Consortium	8,500	-	8,500	5,000
Other donations	17,151	-	17,151	154,654
Changemakers	39,954		39,954	-
Major donors	6,500		6,500	-
Events Donations and sponsorships	28,865		28,865	-
Statutory grants				
Big Lottery Fund – Reaching Communities	-	43,704	43,704	101,503
One Plus One – Department for Education	-	11,079	11,079	39,370
Scottish Government	-	109,250	109,250	100,000
	<u>100,970</u>	<u>262,123</u>	<u>363,093</u>	<u>571,177</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Activities for generating funds

	Unrestricted	Restricted	2015	2014
	£	£	£	£
Corporate sponsorships	118,538	-	118,538	84,880
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Incoming resources from charitable activities

Employer members subs	134,800	-	134,800	101,649
Event ticket sales	14,949	-	14,949	18,325
Training and consultancy fees	70,831	-	70,831	99,744
Other income	6,127	-	6,127	8,390
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	226,707	-	226,707	228,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Charitable expenditure

	Staff costs	Activities undertaken directly	Support costs	Total 2015	Total 2014
	£	£	£	£	£
Help for Families	192,737	51,781	18,368	262,886	184,800
Policy, research and awards	125,493	49,744	13,000	188,237	112,954
Media and campaigns	50,975	25,225	5,356	81,556	93,361
Services for employers	77,049	20,791	6,993	104,833	137,407
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total charitable expenditure	446,254	147,541	43,717	637,512	528,522
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Costs of generating funds					
Training & Consultancy	16,840	60,026	1,648	78,514	108,534
Fundraising	84,671	17,321	8,297	110,289	81,780
Governance costs	-	9,514	-	9,514	8,437
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	547,765	234,402	53,662	835,829	727,273
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Resources expended include: -

	Total 2015	Total 2014
	£	£
Auditors' remuneration		
Audit services	6,000	6,000
Non-audit services	-	2,000
	<u> </u>	<u> </u>

Details of staff costs are given in Note 8

6 Trustees' remuneration and reimbursed expenses

The trustees received no remuneration during the year (2014: £nil)

Travel costs amounting to £269.60 (2014: £347) were reimbursed to 1 trustee, trustee (2014: 1 trustee).

7 Staff costs and numbers

	Total	Total
	£	£
Salaries and wages	438,257	375,777
Social security costs	39,800	32,193
Pension contributions	8,604	11,274
Other costs including temporary, freelance staff, recruitment, training and welfare	61,104	59,561
	<u>547,765</u>	<u>478,805</u>

The average number of full and part-time employees during the year were as follows:

	2015	2014
Help for Families	3.1	3.0
Policy, research and awards	2.2	1.5
Media and campaigns	1.5	1.8
Services for employers	1.9	2.3
Training and consultancy	0.5	0.5
Fundraising	1.8	1.6
Scotland	1.8	-
Overheads	0.7	0.5
	<u>13.5</u>	<u>11.1</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

No employees received emoluments of more than £60,000 per annum (2014: None)

8 Tangible fixed assets

	Computer equipment	Office equipment	Total
	£	£	£
Cost			
At 1 October 2014	6,671	11,847	18,518
Additions	8,675	-	8,675
	<hr/>	<hr/>	<hr/>
At 30 September 2015	15,346	11,847	27,193
Depreciation			
At 1 October 2014	6,671	11,847	18,518
Charge for the year	2,168	-	2,168
	<hr/>	<hr/>	<hr/>
At 31 September 2015	8,839	11,847	20,686
Net book value			
At 31 September 2015	6,507	-	6,507
	<hr/>	<hr/>	<hr/>
At 31 September 2014	-	-	-
	<hr/>	<hr/>	<hr/>

9 Investment in subsidiary

Working Families controls 100% of the issued ordinary share capital of Working Families Trading Limited, a company incorporated in England and Wales. There are 2 shares issued and these are held by the Charity.

Activities

Working Families Trading provides training and consultancy to employers in flexible working work-life balance practice, in order to advance the broader aims of Working Families to improve the welfare of children by improving the working lives of their parents. Profits from training and consultancy also provide a source of general funding to support the charitable work of Working Families.

Working Families Trading also receives some sponsorship income on behalf of the Charity.

Relevant financial information regarding Working Families Trading is as follows:

Summary profit and loss account for Working Families Trading Limited: -

	2015	2014
	£	£
Turnover	164,369	173,424
Cost of sales	(99,378)	(117,041)
	<hr/>	<hr/>
Gross profit	64,991	56,383
	<hr/>	<hr/>
Administrative expenses	(36,892)	(32,096)
	<hr/>	<hr/>
Profit on ordinary activities	28,099	24,287
Gift aid to parent company, Working Families	(28,099)	(24,287)
	<hr/>	<hr/>
Profit	-	-
	<hr/>	<hr/>

10 Investment in CCC

Child Concern Consortium is a payroll giving consortium of which Working Families is a member.

Child Concern Consortium has been treated as an investment and valued at £8,500, the amount being Working Families money given to the CCC as the initial set up costs. This replaces the previous policy of accounting for Working Families annual share of distributable reserves.

11 Debtors

	Group		Charity	
	2015	2014	2015	2014
	£	£	£	£
Trade debtors	53,870	83,533	10,011	10,471
Due from group undertakings	-	-	91,124	106,512
Prepayments	-	-	-	-
Accrued income	58,750	-	58,750	-
	<u>112,620</u>	<u>83,533</u>	<u>159,885</u>	<u>116,983</u>

12 Creditors: amounts falling due within one year

	Group		Charity	
	2015	2014	2015	2014
	£	£	£	£
Trade creditors	36,754	33,796	29,953	18,795
Deferred income	2,300	10,120	-	600
VAT creditor	39,200	38,614	20,430	19,583
Accruals	9,751	14,024	15,312	14,024
Other creditors	18,970	9,724	40,138	9,724
	<u>106,975</u>	<u>106,278</u>	<u>105,833</u>	<u>62,726</u>

13 Analysis of group net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	15,007	-	-	15,007
Current assets	181,079	8,500	40,209	229,788
Current liabilities	(106,975)	-	-	(106,975)
	<u>89,111</u>	<u>8,500</u>	<u>40,209</u>	<u>137,820</u>
Net assets at 30 September 2015	89,111	8,500	40,209	137,820

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 Statement of funds

	At 1 October 2014	Income	Expenditure	Transfers / revaluations	At 30 September 2015
	£	£	£	£	£
Restricted funds					
Big Lottery Fund	25,327	43,702	(69,031)	-	-
Capital International	-	5,340	(5,340)		
Esmee Fairbairn Foundation	43,849	-	(43,849)	-	-
Eleanor Rathbone	-	3,000	(3,000)		
John Ellerman	-	35,000	(35,000)	-	-
Law Society	-	7,000	(7,000)		
London Legal Support Trust	-	5,000	(5,000)		
One Plus One – Dept for Education	(3,967)	11,079	(7,111)	-	-
Phillip King Charitable Trust	-	15,000	(15,000)		
Small Trusts	-	7,750	(7,750)	-	-
Simmons and Simmons		10,000	(10,000)		
Scottish Government	73,366	109,250	(152,409)	-	30,207
Wainwright Trust	-	10,000	-	-	10,000
Total restricted funds	138,576	262,121	360,490	-	40,209
Unrestricted funds					
Designated funds: CCC	-	-	-	8,500	8,500
Total designated funds				8,500	8,500
General fund	141,126	459,965	489,089	(22,891)	89,111
Total unrestricted funds	141,126	459,965	489,089	(14,391)	97,611
Total funds	279,702	708,338	835,829	(14,391)	137,820

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Help for Families

These funds enable us to provide free legal advice and information to disadvantaged working parents and carers about employment rights, negotiating with employers, child care and in-work benefits.

Advice is provided via a helpline, at outreach sessions in London and via factsheets available by post or on our website. Further support is available via an interactive flexible working toolkit on our website.

Included within these funds is our "Waving not drowning" children with disabilities project, which supports a network of 2,000 families of disabled children and 1000 professionals who work with them. As well as providing advice and information by phone, fact sheets and website, we produce a regular newsletter and other publications, run and bring the concerns of this disadvantaged group of families to the attention of employers and public policy makers.

Also included is the Family Friendly Working Scotland programme, funded by the Scottish Government, which aims via research, awards to employers and campaigning to:

- Recognise and enhance employers' family friendly working practices
- Ensure families in Scotland are able to combine work and family lives more easily.
- Create a more sustainable and profitable culture of working in Scotland.

Policy, Research and Awards

These funds enable us to carry out and publish research with parents and employers into the effect of work-life balance policies and practice on family life and business outcomes.

15 Pension scheme

The pension costs charge represents the contributions payable to the fund in respect of the year and amounted to £7,988 (2014 - £6,732). At the year-end there were outstanding contributions of £3,430 (2014 - £3,581).

16 Other financial commitments

At the year end the charity had annual commitments under non-cancellable operating leases for as set out below: -

	2015	2014
Operating leases which expire:		
Within one year	0	0
Within two to five years	0	0
	<hr/>	<hr/>

17 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The subsidiary Working Families Trading Ltd gift aids all its taxable profits to Working Families and so pays no corporation tax.