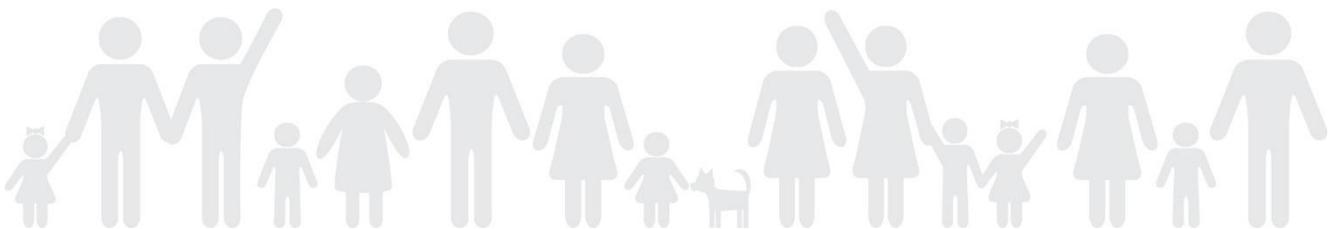




**WORKING FAMILIES**  
(Company limited by guarantee no. 04727690 registered  
in England and Wales charity no. 1099808 and Scotland  
SC045339)

**REPORT AND FINANCIAL STATEMENTS YEAR**

**ENDED 30 SEPTEMBER 2014**



**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 30 September 2014**

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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 2014. 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"> <li>• 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.</li> <li>• 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</li> <li>• 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.</li> </ul>
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.
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.
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.

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (Continued).

Honorary Officers	Sally Brett	(Joint chair: maternity leave to 11 Dec 2013)
	Alexis Walmsley	Interim chair from 20 March 2013, Joint Chair from 8 April 2014)
	Fiona Stark	(Interim Vice Chair from 20 March 2013, Vice Chair from 8 April 2014
	Nikki Walker	(Treasurer)
	Sarah Jackson	(Secretary until 16 July 2014)
	Jo Rogers	(Secretary from 16 July 2014)
Trustees	Alexandra Marks	(Resigned 17 Sept 2014)
	Alexis Walmsley	
	Collette Lux	
	Fiona Stark	
	Grant Taylor	
	Laura Dewar	
	Nikki Walker	
	Pat Campbell	
	Pat Leighton	
	Punita Hossein	(Resigned 8 April 2014)
Sally Brett	(Maternity leave to 11 Dec 2013)	
Scott McDonald	(Appointed 9 July 2014)	
Victoria Brookes	(Resigned 25 Sept 2014)	
Vivienne Creevey	(appointed 2 Oct 2013)	
Chief Executive	Sarah Jackson	
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	
Senior Statutory Auditor	Gavin Williams	
Auditors	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 2014**

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 2014. 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:

- 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 hours and early retirement schemes;
- For the relief of children and other dependants of working parents, other dependants who are in need of care and protection in particular by the provision of information, advice and counselling regarding provision of care for dependants especially children; and
- To promote for the public benefit the physical and mental health of employees and their dependants through the promotion of a family friendly work life balance.

## TRUSTEES REPORT (Continued)

**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 us 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.

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TRUSTEES REPORT (Continued)

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.

TRUSTEES REPORT (Continued)

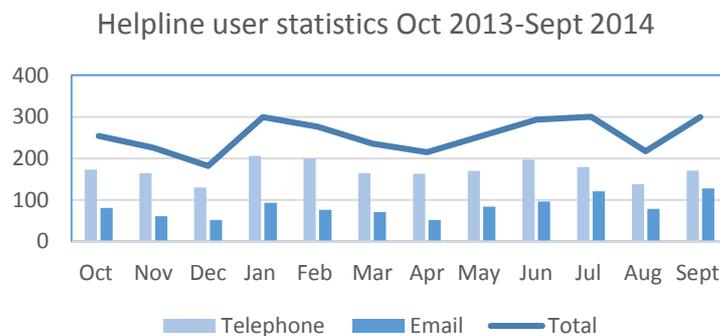
**Achievements and Performance for the year.**

**Help for Families**

*Legal Advice Service*

We provided free legal advice to 3051 working parents and carers between October 2013 and September 2014. Our advisers report a general trend of more complex queries and longer calls, thus we regard the small (1%) increase on last year’s numbers a significant success. We have monitored and reviewed the opening hours for the helpline and trialled a Monday evening session and Friday afternoon session that have proved to be busy.

We also provide advice pages on our website, which is a key way parents and generalist advisers get the information they need.



The main issues raised by callers during the year were maternity pay and rights, in-work benefits, and flexible working. 83.5% of users were women, 16.5% men.

In addition to the legal advice service we provide casework support for callers who experience discrimination at work because of their parental or caring responsibilities. This year we supported 52 clients via case work, including:

A pregnant caller, a care worker, was demoted from office planning work to care work when she announced her pregnancy. The employer refused to adjust her work to make it safe for her while pregnant and the caller was forced to take sick leave, resulting in a loss of earnings. Over several hearing days Working Families won the case and won over £10,000 for the caller, including all her financial losses and a figure for injury to feelings. After the remedies hearing she said:

**“I just wanted to say thank you again no words can describe how grateful I am for all your help. I know it's your job but I wish I could do something in return for all your help. You are amazing at your job and I couldn't have got through any of this without your help.”**

## TRUSTEES REPORT (Continued)

Another caller worked in hospitality as a manager. She made a request informally to return from maternity leave on a part time basis. Her maternity leave cover was doing the job on a three day a week basis. The employer refused outright and said the three day a week cover wasn't working for the business, although they did not explain why.

She made a formal request and the employer turned her down again, giving reasons about continuity and loss of revenue. The employer allowed her to appeal, we advised how to do this and advised on making indirect sex discrimination argument.

The day after the appeal meeting the employer offered her an alternative role, at the same level, which she could do flexibly. She was happy with this outcome. She said:

**“Thank you for all your help! I am certain that without me appealing they would not have looked at further options that would work for me and I would not have been able to do that without your help and advice”**

In the months following the introduction of Employment Tribunal fees in summer 2014, claims for unfair dismissal fell by 65 per cent, and claims for sex or pregnancy discrimination fell by 80 per cent. Although we have since dealt with many clients whose cases had merit and we recommended that they pursue a tribunal case, they decided that they could not proceed because of the new fees. Overall we continue to deal with the same number of discrimination complaints via the helpline.

*Parents of Disabled Children*

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

Our 2012 report Finding Flexibility illustrated both the extent to which such parents value the opportunity to work – for both economic and other reasons – and the enormous challenge they face in combining their especially demanding caring responsibilities with paid work. Work began in summer 2014 on an updated report, published Jan 2015, which shows continuing high levels of under- and unemployment, and led to our call for the introduction of a right to “adjustment leave” to enable families to weather unexpected and challenging changes without the parents having to give up work.

Our Waving not drowning network provides information, advice and support to over 2000 parents and carers and 1000 professionals via an e-bulletin, a newsletter and various types of outreach work, offering information from how to deal with an employer to choosing childcare.

## TRUSTEES REPORT (Continued)

### Policy, Research and Awards

#### *Policy*

Our in-depth knowledge of families and work, along with our excellent research work enabled us to retain our position as a key influencer of national policy.

We have continued to convene and chair the Families and Work Group which published its Families and Work Manifesto in September 2014. We contributed advice to ACAS to produce their Shared Parental Leave Guidance and Code of Practice.

We have been an active parliamentary collaborator on the Children and Families Bill (Tax Free Childcare and Shared Parental Leave) and amongst others have given evidence at the following:

- House of Lords Committee on Affordable Childcare
- Women and Work Enquiry Scottish Parliament
- Flexible Working Northern Ireland Parliament

Working Families was influential in the extension of the Right to Request Flexible Working to all employees in June 2014 and the introduction of Shared Parental Leave in April 2015. Policy recommendations by Working Families were incorporated in this legislation and Working Families, in its role as chair of the Families and Work Group, collated feedback from across the sector and made recommendations for amendments, the majority of which were adopted.

**In January 2014 we held the first annual Working Families Policy Conference *Families and Work 2014*, which was attended by over 80 delegates from the voluntary sector, trades, unions, academia, think tanks and parliament. 100% of attendees rated the Policy Conference as excellent or good.**

The Working Families Legal Advice Service full report for 2013 can be found here:

<http://www.workingfamilies.org.uk/wp-content/uploads/2014/09/Helpline-report-2013-FINAL.pdf>

#### *Research*

Working Families' research is highly regarded and helps us to retain our reputation as thought leaders in the flexible working space. In the year we undertook and published a number of research pieces and resources including:

- *Time, Health and the Family: What Working Families Want - with Bright Horizons (Jan 2014)*
- *Engaging Workplaces, Effective Relationships: Creating a Template for Action – with One Plus One (July 2014)*
- *We have also contributed to a number of journals with pieces such as an ESRC research paper on Social Justice in Recession (June 2014) and Inter-Generational Solidarity (Jan 2014)*

**“Working Families provides inspirational thought-leadership on all aspects of how organisations and working families can thrive.” Cary Cooper CBE, Lancaster University Management School**

## TRUSTEES REPORT (Continued)

### *Awards*

We have been running our Top Employers benchmark for five years now, which helps organisations to measure their performance in relation to their flexible working and family friendly policies. This year we created a benchmark for Small Employers, designed specifically to address the differences between a large and small organisations in terms of adopting flexible working. We also recognised a number of organisations at our Special Awards event in June.

We collated the findings from the benchmark and the Special Awards to create a number of free resources which can be found here: <http://www.workingfamilies.org.uk/research-publications/>

### **Media and Campaigns**

Our annual national campaign National Work Life Week, sponsored by Cisco, was held from 22 to 26 September 2014 to promote wellbeing and work-life balance. We ran a full week of activity which included National Work Life Week Conference, national Go Home on Time Day and Flexible Friday. We also launched three free podcasts, the Working Families Manifesto and the 'Happy to Talk Flexible Working' strapline.

We provided web-based materials to help employers run in-house activities and we encouraged individuals to pledge activities they would do when they went home on time.



### **We reached an estimated 1m employees throughout the UK**

The campaign was featured in over 50 items in national, regional and trade press, Go Home on Time Day was mentioned multiple times overseas including a large item in Fortune Magazine in the USA which has over 2m Twitter followers.

We had a full feature in The Guardian G2 which was shared nearly 2000 times on social media platforms. Our Go Home of Time Day blog had over 14,000 views and the campaign #GHOTD was retweeted by The National Lottery, City AM, Metro and Mind amongst others.

### *Family Friendly Working Scotland*

In April 2014 Working Families was awarded a grant by the Scottish Government to set up and deliver the Family Friendly Working Scotland programme in partnership with Parenting Across Scotland, Fathers Network Scotland and the Scottish Government.

The desired outcomes of the programme are:

- For more families in Scotland to be able to combine work and family roles.
- For more employers in Scotland to benefit from the business gains which come from employees being able to do this.

## TRUSTEES REPORT (Continued)

Through the programme Working Families aims 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.

By the end of September 2014 we had recruited the project workers for the team and established a clear plan and steering group for the programme. We were also planning the inaugural Scottish Top Employers for Working Families awards, aimed at recognising Scottish employers who are already working hard to promote work-life balance and family-friendly policies.

In 2014 Working Families applied for its Scottish charity registration, which was awarded in January 2015. We are very pleased to have been awarded further funding from the Scottish Government to continue the programme until at least 31 March 2016.

### Employer Services

Our membership scheme for employers enables them to benefit from the business case for well implemented flexible working and family friendly policies and practices, enabling them to attract and retain talent and keep employees engaged. Alongside this our training and consultancy programme and events add additional value in specific subject areas for members and non-members alike.

*"Membership of Working Families has proven to be one of the best diversity budget spends to date. Not only do they provide a wealth of experience and solid evidence-based support for our internal diversity programmes of work, they also provide our employees with expert advice on all aspects of being a working parent and carer." E-on*

We maintained our membership at around 90 this year and delivered eight employer information events:

- *Top Employers for Working Families Award Winners showcase* (breakfast event Nov 2013) kindly hosted in London by Simmons & Simmons LLP
- *Driving performance, well-being and engagement through positive balance and work-life-fit* (round table events Dec 2013 and July 2014)) kindly hosted in Leeds and Birmingham by DWF LLP
- *Flexibility For All: Briefing on Flexible Working and the Right To Request* (breakfast event Feb 2014) kindly hosted in London by Maclay Murray & Spens LLP
- *Family Friendly Scotland: what does it mean for employers?* (breakfast events March 2014) kindly hosted in Edinburgh and Glasgow by Maclay Murray & Spens LLP
- *Annual Conference* (June 2014) kindly hosted in London by Credit Suisse
- *National Worklife Week conference* (Sept 2014) kind hosted in London by Barclays

## TRUSTEES REPORT (Continued)

Our Top Employers benchmark helps organisations to measure their performance in relation to their flexible working and family friendly policies. This year we created a benchmark for Small Employers, designed specifically to address the differences between a large and small organisations in terms of adopting flexible working. We also recognised a number of organisations at our Special Awards winners event in June.

We collated the findings from the benchmark and the Special Awards to create a number of free resources which can be found here: <http://www.workingfamilies.org.uk/research-publications/>

We also delivered training and consultancy to around twenty organisations through the year supporting them to develop their policies and practices whilst also generating valuable resources for Working Families and increasing our knowledge of how policy works in practice.

*“A really effective resource, interactive and engaging with practical tips and tools.” American Express*

### Supporting functions

#### *People*

Thanks to The Big Give in December 2013, Working Families was afforded the opportunity to invest in infrastructure in order to develop longer term sustainability. The key change to the internal functions of Working Families this year was the investment in the senior management team, in the form of two new posts, Head of Policy, Research and Communications and Head of Operations. The Head of Fundraising role was also restructured to create the role of Head of Philanthropy and Development.

#### *Finance and Fundraising*

We have started to build the foundations to ensure diverse and sustainable income streams including a strong corporate sponsorship package and a managed pipeline of individual supporters. In addition we have developed our messaging and case for support to better articulate our impact.

Over the year Working Families has been working with the organisation Pilotlight, who connect businesses and charities to help make both more effective. We have been working with a group of accomplished business leaders and academics to develop a realistic and sustainable business plan for our Employer Services function that aims to grow membership numbers, training and consultancy and ultimately income and surpluses for the charity. We aim to launch the business plan in autumn 2015.

#### *Communications*

Over the year we have been working with FatBeehive to build a new website that will significantly improve our external profile and the experience of online visitors. We plan to provide a wide range of resources for families and employers to enable them to better support work life balance.

We have also invested in a new CRM system to better record and utilise our varied relationships with our members and supporters.

## TRUSTEES REPORT (Continued)

### Future Plans 2014-15

The operational plans for the year distil into the following objectives:

#### Services for Families

- Undertake a strategic review of the service in order to develop a five year strategy.
- Identify opportunities to increase reach of helpline in most efficient manner, such as through front line service workers (i.e. health visitors).
- Raise profile of helpline through digital media such as cross posting on related blogs and continually keeping online content fresh and engaging.
- Review feedback mechanisms and ensure service is relevant and accessible.
- Research and identify opportunities to extend the reach of the 'Waving *not* drowning' network.

#### Policy, Research and Communications

- As thought leaders and influencers, develop a clear focus on in-work poverty and life stages:
  - By developing new research
  - By refocusing existing research
- Reposition the Families and Work Group and its activities in order to maximise influence with new parliament.
- Create and implement a new communication strategy to effectively engage with our diverse range of stakeholders.

#### Employer Services

We have been reviewing the Employer Services function with the support of the Pilotlight charity and we intend to develop the service by:

- Implementing sector specific research that will enable us to reach and influence new markets.
- Investing in resources in order to grow and manage the membership.
- Repositioning our offering and expertise as 'from recruitment to retirement'
- Integrating the membership, training and consultancy work streams to maximise market potential.

#### Supporting aims:

Be a best practice charity in governance and management:

- Review our governance structures and develop a strategic approach to board development in line with the strategic needs of the organisation.
- Implement clear SMART objectives and performance management structures for teams and individuals.
- Review all systems and technology to balance best practice and value for money.

Establish sustainable income streams from fundraising and Employer Services:

- Develop and implement a robust fundraising strategy that develops diverse and sustainable income streams.
- Support the business planning and implementation of the roll out of the Employer Services strategic plan.

TRUSTEES REPORT (Continued)

**2015 and Beyond**

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 fundraising and employer services to support our work and our future ambitions.
- Communicate effectively with the diverse range of people and stakeholders we deal with.

## TRUSTEES REPORT (Continued)

**Financial Performance**

In 2013/14 Working Families recorded net incoming resources for the year of £156,892 (outgoing resources £25,842 in 12/13). Total unrestricted funds of £141,126 (£65,397 in 12/13) were carried forward into the next period, and total restricted funds of £138,576 (£59,526 in 12/13).

2013/14 has been a positive year for Working Families, the foundation laid in the first quarter by fundraising success through the Big Give match-funding challenge which brought in over £95,000 in unrestricted funds. It was incredibly encouraging that in these days of financial cutbacks and uncertainties so many individuals responded to Big Give Challenge with extraordinary generosity, enabling us to receive the full £40,000 offered in match funding by the Garfield Weston Foundation.

The Big Give funds were in addition to our normal fundraising activities and enabled us to focus on building longer term stability and growth for Working Families work. Having ensured that our unrestricted reserve levels were in line with our reserves policy, we were able to invest in two new senior posts – Head of Operations, and Head of Policy, Communications and Research. These new roles have strengthened the charity's internal management, external profile and impact

Fundraising from Trusts and Government included a very welcome three year grant of £35,000 pa towards the salary of the Chief Executive from the John Ellerman Foundation, £10,000 towards the Legal Advice Service from the London Legal Support Trust and a core grant of £20,000 from the Sisters Trust. We were grateful for continued support from the Esmée Fairbairn Foundation, Garfield Weston Foundation and the 29th May 1961 Charity. The Scottish Government made a £100,000 grant which funds a programme of work with Scottish Employers – Family Friendly Working Scotland – which has since been extended for a second year until 31 March 2016, at the increased level of £210,000. Funding from the Big Lottery for our legal casework and from DfE for our partnership work with One Plus One was also received.

As the year progressed, employers began to respond to the gradual improvement in the economic climate. There continues to be increasing appetite for the support we provide to employers and enabling flexible workplaces that work for all. It was encouraging to see employers continue to step forward and sponsor initiatives such as National Work Life Week sponsored by Cisco and continued support for the annual Top Employers best practice programme from Computershare. We maintained our income from membership, events, training and consultancy and we are pleased to report that projections for 2014/15 show increased engagement with new employer members and increased sponsorship income projected.

## TRUSTEES REPORT (Continued)

### Risk Management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed as set out below 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.
- Investing in new roles; Head of Policy, Research and Communications and Head of Operations.
- Investment in IT systems to improve remote working and user experience.
- Developing Pilotlight work, to strategically grow 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 2014 of £120,235 represents approximately 2 months of expenditure, a significant increase from £65,397 from the previous year. Forecast reserves at 30 September 2015 are £142k meeting approx. 10 weeks of general expenditure. 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 five charities (whose other members are Action for Sick Children, British Association for Adoption and Fostering, 4Children and The Fostering Network) which raises funds via payroll giving. Child Concern is a charity, number 1103052, company number 4625902. The Head of Philanthropy and Development at Working Families is a member of the trustee board of Child Concern. The Trustees consider the donations paid by their associate to fully justify the investment.

## TRUSTEES REPORT (Continued)

### 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



Alexis Walmsley, Co-Chairperson

9<sup>th</sup> June 2015

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORKING FAMILIES**

We have audited the accounts of Working Families for the year ended 30 September 2014 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 18), 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.<sup>5</sup>

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORKING FAMILIES (Continued)

**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 2014 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)

**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 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  
30th June 2015

Premier FD, 200 Aldersgate Street  
London, EC1A 4HD

**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 2014**

		Unrestricted Funds £	Restricted £	Total 2014 £	Total 2013 £
<b>Incoming resources</b>	<b>Notes</b>				
<i>Incoming resources from generated funds:</i>					
Voluntary income	2	204,654	366,523	571,177	337,825
Activities for generating funds	3	84,880	-	84,880	83,500
<i>Incoming resources from charitable activities:</i>					
	4	228,108	-	228,108	224,065
<b>Total incoming resources</b>		517,642	366,523	884,165	645,390
<b>Resources expended</b>					
<i>Costs of generating funds:</i>					
Training and consultancy		108,534	-	108,534	77,351
Fundraising		81,780	-	81,780	135,556
		190,314	-	190,314	212,907
<i>Charitable activities:</i>					
Help for families		6,325	178,475	184,800	167,573
Policy, research and awards		3,956	108,998	112,954	122,947
Media and campaigns		93,361	-	93,361	50,594
Services for employers		137,407	-	137,407	105,375
		241,049	287,473	528,522	446,489
<i>Governance costs</i>		8,437	-	8,437	11,836
<b>Total resources expended</b>	5	439,800	287,473	727,273	671,232

**CONSOLIDATED STATEMENT OF FINANCIAL  
 ACTIVITIES (Continued)**

<b>Net incoming/(outgoing) resources for the year before transfers between funds</b>	77,842	79,050	156,892	(25,842)
(Loss) on associated undertaking	(2,113)	-	(2,113)	(4,592)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	75,729	79,050	154,779	(21,250)
Total funds brought forward	65,397	59,526	124,923	146,173
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	141,126	138,576	279,702	124,923
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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 25 to 37 form an integral part of these financial statements.

**CONSOLIDATED AND CHARITY BALANCE SHEETS  
 AS AT 30 SEPTEMBER 2014**

	Notes	Group		Charity	
		2014	2013	2014	2013
<b>Fixed assets</b>					
Tangible assets	8	-	-	-	-
Investment: Subsidiary	9	-	-	2	2
Investment: Associate	10	22,891	25,004	22,891	25,004
		22,891	25,004	22,893	25,004
<b>Current assets</b>					
Debtors	11	83,533	94,362	116,983	89,431
Cash at bank and in hand		279,556	126,528	202,554	94,605
		363,089	220,890	319,537	184,036
<b>Creditors: amounts falling due within one year</b>	12	(106,278)	(120,971)	(62,726)	(84,117)
<b>Net current assets</b>		256,811	99,919	256,811	99,919
<b>Net assets</b>		279,702	124,923	279,704	124,925
<b>Funds</b>					
Unrestricted (general) fund		141,126	65,397	141,128	65,399
Unrestricted (designated) funds		-	-	-	-
		141,126	65,397	141,128	65,399
Restricted funds		138,576	59,526	138,576	59,526
		138,576	59,526	138,576	59,526
<b>Total funds</b>	14	279,702	124,923	279,704	124,925

**CONSOLIDATED AND CHARITY BALANCE SHEETS  
AS AT 30 SEPTEMBER 2014 (Continued)**

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 25 to 37 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the board of trustees on 9<sup>th</sup> June 2015 and signed on its behalf by:-



Alexis Walmsley

**Co-Chairperson**



Nikki Walker

**Treasurer**

Company Registration Number: 3352062 (England and Wales)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

### 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 2014 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 2014 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 Associate

Child Concern is an associated charity valued by the Charity's share of net assets.

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

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
- Furniture and fittings: 4 years

### **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

	£	£	Total £	Total £
<b>Trusts and Foundations</b>				
Bank Workers Charity	-	-	-	11,600
Drapers Trust	-	-	-	5,000
Esmee Fairbairn Foundation	-	61,773	61,773	67,773
Garfield Weston Foundation	25,000	-	25,000	25,000
London Legal Support Trust	-	10,000	10,000	-
Simmons & Simmons Charitable Foundation	-	-	-	10,000
Sisters Trust	20,000	-	20,000	-
Small Trusts	-	13,877	13,877	1,700
Souter Charitable Trust	-	-	-	1,000
The 29 <sup>th</sup> May 1961 Charity	-	5,000	5,000	5,000
The John Ellerman Foundation	-	35,000	35,000	-
Matrix Causes Fund	-	-	-	2,276
<b>Donations</b>				
Individual donations	149,584	-	149,584	55,436
Supporter fundraising	5,070	-	5,070	2,144
Child Concern Consortium	5,000	-	5,000	6,500
<b>Statutory grants</b>				
Big Lottery Fund – Reaching Communities	-	101,503	101,503	81,276
One Plus One – Department for Education	-	39,370	37,370	62,122
Scottish Government	-	100,000	100,000	-
	204,654	366,523	571,177	337,825

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3** Activities for generating funds

	£	£	<b>Total</b> £	<b>Total</b> £
Corporate sponsorships	84,880	-	84,880	83,500
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**4** Incoming resources from charitable activities

	£	£	<b>Total</b> £	<b>Total</b> £
Employer members subs	101,649	-	101,649	106,209
Event ticket sales	18,325	-	18,325	39,799
Training and consultancy fees	99,744	-	99,744	68,358
Other income	8,390	-	8,390	9,699
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	228,108	-	228,108	224,065
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 5 Charitable expenditure

	Staff costs	Activities undertaken directly	Support costs	Total 2014	Total 2013
	£	£	£	£	£
Help for Families	135,244	48,763	793	184,800	167,573
Policy, research and awards	67,303	45,256	395	112,954	122,947
Media and campaigns	78,839	14,058	464	93,361	50,594
Services for employers	102,555	34,249	603	137,407	105,375
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure	383,941	142,326	2,255	528,522	446,489
Costs of generating funds					
Training & Consultancy	23,075	85,323	136	108,534	77,351
Fundraising	71,789	9,569	422	81,780	135,556
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Governance costs	-	8,437	-	8,437	11,836
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	478,805	245,655	2,813	727,273	671,232
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Resources expended include:-

	Total 2014	Total 2013
	£	£
<b>Auditors' remuneration</b>		
Audit services	6,000	8,500
Non-audit services	2,000	-
	<hr/>	<hr/>

Details of staff costs are given in Note 8

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6** Trustees' remuneration and reimbursed expenses

The trustees received no remuneration during the year (2013: £nil)

Travel costs amounting to £347 (2013: £462) were reimbursed to 1 trustee (2013: 2 trustees).

**7** Staff costs and numbers

	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Salaries and wages	375,777	318,776
Social security costs	32,193	29,359
Pension contributions	11,274	6,732
Other costs including temporary, freelance staff, recruitment, training and welfare	59,561	4,163
	<u>478,805</u>	<u>359,030</u>

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

	<b>2014</b>	<b>2013</b>
Help for Families	3.0	3.0
Policy, research and awards	1.5	1.8
Media and campaigns	1.8	1.1
Services for employers	2.3	2.2
Training and consultancy	0.5	0.3
Fundraising	1.6	1.5
Overheads	0.5	0.8
	<u>11.1</u>	<u>10.7</u>

No employees received emoluments of more than £60,000 per annum (2013: None)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 8 Tangible fixed assets

	<b>Computer equipment</b>	<b>Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 October 2013	6,671	11,847	18,518
Additions	-		
	-----	-----	-----
At 30 September 2014	6,671	11,847	18,518
<b>Depreciation</b>			
At 1 October 2013	6,671	11,847	18,518
Charge for the year	-	-	-
	-----	-----	-----
At 31 September 2014	6,671	11,847	18,518
<b>Net book value</b>			
At 31 September 2014	-	-	-
	-----	-----	-----
At 31 September 2013	-	-	-
	-----	-----	-----

## 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.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

*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:-**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Turnover	173,424	151,858
Cost of sales	(117,041)	(89,790)
	<hr/>	<hr/>
Gross profit	56,383	62,068
	<hr/>	<hr/>
Administrative expenses	(32,096)	(28,543)
	<hr/>	<hr/>
Profit on ordinary activities	24,287	33,525
Gift aid to parent company, Working Families	(24,287)	(33,525)
	<hr/>	<hr/>
<b>Profit</b>	-	-
	<hr/> <hr/>	<hr/> <hr/>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

**10** Investment in Associate

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

Child Concern is an associate of Working Families and but has not been consolidated into the accounts on the net equity basis. The investment represents a 20% holding.

Child Concern prepares its accounts to 31 March. The figures used for consolidation are pro rata for the six months from 1 October 2013 to 31 March 2014 and management information for the six months to 30 September 2014. The Trustees consider this to be appropriate as Child Concern's income and costs arise evenly throughout the year.

**11** Debtors

	Group		Charity	
	2014	2013	2014	2013
	£	£	£	£
Trade debtors	83,533	83,366	10,471	26,708
Due from group undertakings	-	-	106,512	51,727
Prepayments	-	-	-	-
Accrued income	-	10,996	-	10,996
	83,533	94,362	116,983	89,431

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

**12** Creditors: amounts falling due within one year

	Group		Charity	
	2014	2013	2014	2013
	£	£	£	£
Trade creditors	33,796	30,094	18,795	22,429
Deferred income	10,120	26,800	600	26,800
VAT creditor	38,614	35,325	19,583	22,807
Accruals	14,024	28,752	14,024	12,081
Other creditors	9,724	-	9,724	-
	<u>106,278</u>	<u>120,971</u>	<u>62,726</u>	<u>84,117</u>
<i>Deferred income</i>				
Balance at 1 October 2013	36,800	32,641	26,800	1,689
Amount released to incoming resources	(26,680)	(32,641)	(26,800)	(1,689)
Amount deferred in the year	10,120	36,800	-	26,800
	<u>10,120</u>	<u>26,800</u>	<u>-</u>	<u>26,800</u>
Balance at 30 September 2013	<u>10,120</u>	<u>26,800</u>	<u>-</u>	<u>26,800</u>

**13** Analysis of group net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	22,891	-	-	22,891
Current assets	224,513	-	138,576	363,089
Current liabilities	(106,278)	-	-	(106,278)
	<u>141,126</u>	<u>-</u>	<u>138,576</u>	<u>279,702</u>
<b>Net assets at 30 September 2014</b>	<u>141,126</u>	<u>-</u>	<u>138,576</u>	<u>279,702</u>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 14 Statement of funds

	At 1 October 2013	Income	Expenditure	Transfers/ revaluations	At 30 September 2014
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	65,397	517,642	(439,800)	(2,113)	141,126
Fixed asset fund	-	-	-	-	-
	65,397	517,642	(439,800)	(2,113)	141,126
<b>Restricted funds</b>					
<i>Help for Families</i>					
Big Lottery Fund	11,788	101,503	(87,964)	-	25,327
Sisters Trust	-	20,000	(20,000)	-	-
Scottish Government	-	100,000	(26,634)	-	73,366
John Ellerman	-	35,000	(35,000)	-	-
Small Trusts	-	13,877	(13,877)	-	-
London Legal Support Trust	-	10,000	(10,000)	-	-
The 29 <sup>th</sup> May 1961 Charity	-	5,000	(5,000)	-	-
<i>Policy, Research and Awards</i>					
Esmee Fairbairn Foundation	43,849	61,773	(61,773)	-	43,849
One Plus One – Dept for Education	-	39,370	(43,336)	-	(3,967)
One Plus One – Department for Education	3,889	-	(3,889)	-	-
Total restricted funds	59,526	366,523	(287,473)	-	138,576
<b>Total funds</b>	124,923	884,165	(727,273)	(2,113)	279,702

## 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 cost charge represents the contributions payable to the fund in respect of the year and amounted to £7,988 (2013 - £6,732). At the year end there were outstanding contributions of £3,285 (2013 - £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:-

	2014	2013
<b>Operating leases which expire:</b>		
Within one year	35,498	35,498-
Within two to five years	2,420	2,420-
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**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.

We would like to thank all of our patrons, funders and donors for their ongoing help and support.