

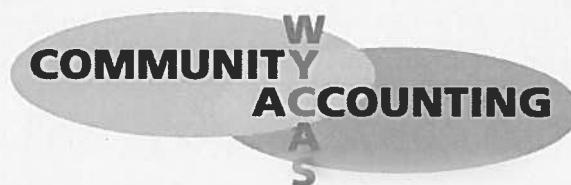
## **Manuel Bravo Project**

Charity number 1156119

A company limited by guarantee number 08578469

### **Annual Report and Financial Statements**

**for the year ended 31 March 2016**



West Yorkshire Community Accounting Service

# **Manuel Bravo Project**

## **Annual Report and Financial Statements for the year ended 31 March 2016**

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**Prepared by West Yorkshire Community Accounting Service**

## **Manuel Bravo Project**

### **Trustees' report for the year ended 31 March 2016**

#### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
J Percy-Smith	Chair	Appointed 28 Apr 2016
B Chastney	Chairman	Resigned 27 Apr 2016
L Wilkinson		
P Saggu		
D Wells		
S Sisimayi		Resigned 26 Apr 2016
A Rashid		Appointed April 2014

#### **Advisors**

P Stone	
Rev K Dowling	
R Longley	Appointed 2 June 2016

<b>Charity number</b>	1156119	Registered in England and Wales
<b>Company number</b>	08578469	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Ebor Court	Unity Trust Bank plc
Westgate	Nine Brindleyplace
Leeds	Birmingham
West Yorkshire	B1 2HB
LS1 4ND	

#### **Independent examiner**

Claire Welling

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 20 Jun 2013. It is governed by articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

## **Manuel Bravo Project**

### **Trustees' report (continued) for the year ended 31 March 2016**

#### **Objectives and activities**

##### **The charity's objects**

The relief of financial hardship by the provision of free legal advice, representation and assistance to asylum seekers who, through lack of means would otherwise be unable to obtain such advice.

##### **The charity's main activities**

We provide free independent legal advice to people seeking asylum. We assist in asylum appeals and fresh claims for those who cannot obtain legal aid.

##### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of human rights.

##### **Achievements and performance**

We have held fresh claim surgeries and outreach sessions across the region, providing free legal advice.

We have held training sessions for our legal and non-legal volunteers.

##### **Financial review**

The net income for the year was £47,414, including net income of £9,157 on unrestricted funds and net income of £38,257 on restricted funds.

##### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £17,383.

The trustees aim to maintain sufficient reserve funds to cover 3 months operating expenditure which equates to approximately £35,000.

## Manuel Bravo Project

### Trustees' report (continued) for the year ended 31 March 2016

#### Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

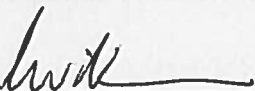
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed.....  ..... (Trustee)

Name..... Lee Wilkinson .....

Date..... 22/8/16 .....

## **Manuel Bravo Project**

### **Independent examiner's report to the trustees of Manuel Bravo Project**

I report on the accounts of the charitable company for the year ended 31 March 2016, which are set out on pages 6 to 11.

#### **Respective responsibilities of the trustees and the examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: C. Welling

Name: Claire Welling

Date: 6/9/2016

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

## Manuel Bravo Project

### Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2016

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
<b>Incoming resources</b>					
Grants and donations	(2)	12,139	143,784	155,923	60,060
Transfer from LCCT		-	-	-	55,849
Bank interest		84	-	84	19
<b>Total incoming resources</b>		<u>12,223</u>	<u>143,784</u>	<u>156,007</u>	<u>115,928</u>
<b>Resources expended</b>					
Salaries, NICs and payroll	(3)	1,144	89,330	90,474	64,040
Consultancy		-	1,060	1,060	3,000
Staff travel		63	303	366	-
IT support		283	3,280	3,563	-
Office equipment		467	859	1,326	-
Volunteer expenses		16	708	724	-
Subscriptions		669	692	1,361	-
Staff training		-	1,494	1,494	-
Insurance		-	615	615	-
Postage and delivery		83	649	732	-
Printing and reproduction		11	349	360	-
Telephone		6	97	103	-
Bank charges		30	90	120	-
Administration		32	-	32	4,490
Projects and casework disbursements		-	820	820	3,494
Premises		-	4,701	4,701	2,035
Accountancy and independent examination		-	480	480	420
Depreciation		262	-	262	264
<b>Total resources expended</b>		<u>3,066</u>	<u>105,527</u>	<u>108,593</u>	<u>77,743</u>
<b>Net income / (expenditure)</b>		<u>9,157</u>	<u>38,257</u>	<u>47,414</u>	<u>38,185</u>
<b>Fund balances brought forward</b>		<u>8,313</u>	<u>29,877</u>	<u>38,190</u>	<u>5</u>
<b>Fund balances carried forward</b>	(4)	<u>17,470</u>	<u>68,134</u>	<u>85,604</u>	<u>38,190</u>

All incoming resources and resources expended derive from continuing activities.



# Manuel Bravo Project

## Balance sheet

as at 31 March 2016

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 87	-	87	349
<b>Total fixed assets</b>	<u>87</u>	<u>-</u>	<u>87</u>	<u>349</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 636	824	1,460	1,000
Cash at bank and in hand	(7) 17,227	67,310	84,537	37,261
<b>Total current assets</b>	<u>17,863</u>	<u>68,134</u>	<u>85,997</u>	<u>38,261</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 480	-	480	420
<b>Total current liabilities</b>	<u>480</u>	<u>-</u>	<u>480</u>	<u>420</u>
<b>Net current assets / (liabilities)</b>	<u>17,383</u>	<u>68,134</u>	<u>85,517</u>	<u>37,841</u>
<b>Total assets less current liabilities</b>	<u>17,470</u>	<u>68,134</u>	<u>85,604</u>	<u>38,190</u>
<b>Net assets</b>	<u>17,470</u>	<u>68,134</u>	<u>85,604</u>	<u>38,190</u>
<b>Funds</b>				
Unrestricted funds	17,470	-	17,470	8,313
Restricted funds	-	68,134	68,134	29,877
<b>Total funds</b>	<u>17,470</u>	<u>68,134</u>	<u>85,604</u>	<u>38,190</u>

For the year ending 31 March 2016 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board of trustees on 22/8/16

Signed: 

(Trustee)

Name Lee Wilkinson



# **Manuel Bravo Project**

## **Notes to the accounts**

### **for the year ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)) the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective January 2015).

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2016**

2 Grants and donations	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
AB Charitable Trust	10,000	-	10,000	10,000
Allen Lane Foundation	-	5,000	5,000	5,000
Baring Foundation	-	-	-	28,441
Broadway House Chambers	-	-	-	1,000
Comic Relief	-	38,150	38,150	7,170
Co-op	-	-	-	850
DAC Beechcroft	-	-	-	1,000
Edith M Ellis 1985 Charitable Trust	-	1,000	1,000	-
Evan Cornish Foundation	-	4,665	4,665	-
Eversheds	-	-	-	1,000
Hilden Trust	-	5,000	5,000	-
Leeds for Change (seedbed)	-	-	-	500
Leeds Migration Partnership	-	824	824	-
Leeds University RAG	-	-	-	675
PricewaterhouseCoopers	-	-	-	350
Reaching Communities	-	89,145	89,145	-
Other donations	2,139	-	2,139	4,073
	<u>12,139</u>	<u>143,784</u>	<u>155,923</u>	<u>60,059</u>

3 Staff costs and numbers	2016	2015
	£	£
Gross salaries	91,842	62,670
Social security costs	(1,107)	2,667
Pensions	662	-
Employers NI Allowance	(2,000)	(2,000)
Payroll charges	1,077	703
	<u>90,474</u>	<u>64,040</u>

The average number employees during the year was 7.9, being an average of 4.4 full time equivalent (2015: 6.8, 3.1 FTE).

There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2016	2015
	£	£
Costs of the scheme to the charity for the year	662	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Allen Lane Foundation	160	5,000	5,160	-
Baring Foundation	29,871	-	898	28,973
Comic Relief	-	38,150	26,421	11,729
Edith M Ellis 1985 Charitable Trust	-	1,000	-	1,000
Evan Cornish Foundation	-	4,665	-	4,665
Hilden Trust	-	5,000	408	4,592
Leeds Migration Partnership	-	824	824	-
Reaching Communities	(154)	89,145	71,816	17,175
	<u>29,877</u>	<u>143,784</u>	<u>105,527</u>	<u>68,134</u>

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2016**

**4 Restricted funds (continued)**

<b>Fund name</b>	<b>Purpose of restriction</b>
Allen Lane Foundation	Towards caseworker salaries
Baring Foundation	To develop pro bono work with law firms
Comic Relief	To continue and develop legal provision for traumatised asylum seeking women
Edith M Ellis 1985 Charitable Trust	For seminars for partner organisations addressing the issue of female genital mutilation (FGM) in the asylum process
Evan Cornish Foundation	For FGM related training and casework
Hilden Trust	For volunteer and interpreter costs
Leeds Migration Partnership	To fund a part-time trainee caseworker for a period of 12 months
Reaching Communities	For employing staff for case work

**5 Tangible assets**

	Office equipment	Total
<u>Cost</u>	£	£
At 1 April 2015	1,050	1,050
At 31 March 2016	1,050	1,050
<u>Depreciation</u>		
At 1 April 2015	702	702
Charge for year	262	262
At 31 March 2016	964	964
<u>Net book value</u>		
At 31 March 2016	87	87
At 31 March 2015	349	349

**6 Debtors and prepayments**

	2016	2015
	£	£
Debtors	824	1,000
Prepayments	636	-
	1,460	1,000

**7 Cash at bank and in hand**

	2016	2015
	£	£
Unity Trust bank	84,435	37,152
Pre paid card	-	109
	84,435	37,261

**8 Creditors and accruals**

	2016	2015
	£	£
Accruals	480	420
	480	420

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2016**

**9 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**10 Related party transactions**

There were no related party transactions during this year or the previous year.