

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2016

Charity number: 1120950

Company number: 05751987

## Positive Action for Refugees and Asylum Seekers

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

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## Positive Action for Refugees and Asylum Seekers

### Directors, Trustees and Advisors for the year ended 31 March 2016

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair:	A Lowe	
Elected trustees:	M McGowan	
	D Beckett	
	E Maddocks	
	A Sidibe	
	J Taylor	(resigned 11 June 2015)
	D Brown	(resigned 15 May 2016)
Secretary	J Judkins	

#### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operations Manager	R Davany	
	C Majid	(resigned 31 December 2015)

#### Company numbers

Charity number:	05751987
Company number:	1120950

#### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

#### Independent Examiner

Jason Foxwell FCCA FCIE  
[Independent-examiner.net](http://Independent-examiner.net)  
[www.independent-examiner.net](http://www.independent-examiner.net)

#### Bankers

Co-operative Bank  
41, Vicar Lane  
Leeds  
LS1 6DS

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2016

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2016, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### Chair's report


The PAFRAS team has undergone significant changes in the last 12 months, the most significant of which was the Manager and Founder of the charity – Christine Majid – retiring in December 2015 and the Board of Trustees appointing a new Operations Manager, Ruth Davany. Ruth comes from a national management post with Refugee Action and has over 15 years' experience of working with some of the most vulnerable and hardest to reach in society.

The PAFRAS Multi-Agency Drop-in continues to be very busy and is the key support service in Leeds for asylum seekers and refugees experiencing destitution. We're very proud of our partnership approach to this and British Red Cross, BHI Skyline, York Street Medical Practice and Touchstone work hard with us to deliver the drop-in which is reaching out to over 100 people each week. In this operational year we received 5969 visits to the drop-in and delivered a total of 1258 casework sessions, engaging with 191 new clients. As well as responding to emergency need it's so important for on-going advice and advocacy to happen to support our service-users to make sustained and lasting changes to their situation. As a result we have had 2718 contacts with external organisations in the last twelve months and made 1174 referrals for clients into other specialist support services including legal advisers, health providers, trafficking support services, schools and education providers, domestic violence support services and well being services.

Our Mental Health Assessment Worker has established two Peer Support Groups for asylum seekers and refugees with lived mental health experience. This has been an invaluable resource for caseworkers to refer into while clients are on waiting lists for appointments; trying to combat isolation and living with high levels of uncertainty.

Moving into the next year, we continue to be very worried about levels of destitution in Leeds and the increase in demand for our service. The Immigration Act is bringing changes to eligibility criteria for asylum support which, when introduced in early 2017, we believe will result in a greater number of people living in destitution including some care leavers from the age of 18 and families.

As ever, Trustees would like to pay tribute to our fantastic and committed staff team, led by our new Operations Manager Ruth. It would also be remiss of us not to mark the end of an era, with the retirement of our founder – Christine Majid – a visionary and a change maker. Without Christine, PAFRAS would not exist and thousands of destitute asylum seekers would not have found the hand of friendship in Leeds. Thank you Christine.



A Lowe

Chair

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees for the year ended 31 March 2016

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#### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

#### Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in. PAFRAS out sources the volunteering to Touchstone who recruit, training and provide on-going support to a team of up to 30 volunteers, approximately 50% have lived refugee experience.

#### Achievements and performance

During the year PAFRAS has had a total of 6263 (2015, 6613) visits to the drop-in, 179 new clients seen by PAFRAS and 84 new destitute clients were supported. Volunteers made up and issued 3266 food parcels (2015, 3095) and 446 (2015, 685) hygiene packs, and 5039 (2015, 6856) items of clothing provided. 1.5 Destitution Caseworkers delivered 1364 advice sessions (2015, 1582).

#### Financial review

Income for the year was £167,024 (2015 - £155,639). Expenditure amounted to £155,194 (2015 - £170,604). This resulted in a surplus for the year of £11,830 (2015 - £14,965 deficit). Fund balances at the year end were £51,918 (2015 - £40,088) of which £39,518 (2015: £33,027) was unrestricted and available for general use.

#### Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover both planned and unplanned expenditure. The Trustees have resolved to establish sufficient reserves to enable PAFRAS to continue with its activities. The Trustees meet regularly to monitor sufficient funding is being obtained for the forthcoming year.

#### Plans for future periods

The Board of Trustees are aware that 80% of the funding for the Director's salary ends in March 2017. During the next operational year priority will be given to fundraising for this post and as a contingency plan the Board have agreed to designate 3 months' salary costs from unrestricted funds.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2016

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#### **Governing Document**

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

#### **Appointment of trustees**

The Board of Trustees will undergo a Skills Analysis during the next operational year to identify skills, experience and knowledge gaps within the Board and recruit appropriately. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

#### **Trustee Induction and training**

New trustees visit the PAFRAS project to meet the team, a visit to the Destitution Drop-In at St.Aidan's Community Church Hall is also encouraged. New trustees will be given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

#### **Organisation**

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

#### **Related parties and co-operation with other organisations**

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### **Risk management**

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (eg First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities In Relation to the Financial Statements for the year ended 31 March 2016

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The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 charity for that period. In preparing the 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 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



A Lowe (chair)

28 December 2016

**Independent Examiner's Report  
To the trustees of  
Positive Action for Refugees and Asylum Seekers**

I report on the financial statements of the charitable company for the year ended 31 March 2016 which comprise a Statement of Financial Activities, a Balance Sheet and related notes.

**Respective responsibilities of trustees and examiner**

The charity's 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. The charity's 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 audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

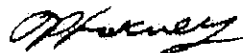
**Independent examiner's statement**

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

- (i) 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 financial statements 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"

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jason Foxwell FCCA FCIE  
independent-examiner.net  
4 Lauren Way, Totton, Southampton, SO40 2BG

Date: 2 January 2017



## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 March 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
<b>Income</b>					
Donations and legacies	2	92,526	74,454	166,980	155,552
Income from charitable activities					
Fund Raising events		-	-	-	-
Income from other trading activities					
Other Incoming resources		-	-	-	-
Investment Income	3	44	-	44	87
<b>Total income</b>		<b>92,570</b>	<b>74,454</b>	<b>167,024</b>	<b>155,639</b>
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	4	86,079	69,115	155,194	170,604
<b>Total expenditure</b>		<b>86,079</b>	<b>69,115</b>	<b>155,194</b>	<b>170,604</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>6,491</b>	<b>5,339</b>	<b>11,830</b>	<b>(14,965)</b>
Reconciliation of funds					
Total funds brought forward		33,027	7,061	40,088	55,053
<b>Total funds carried forward</b>		<b>39,518</b>	<b>12,400</b>	<b>51,918</b>	<b>40,088</b>

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 11 to 16 form part of these financial statements.*

**Positive Action for Refugees and Asylum Seekers**

**Balance Sheet  
as at 31 March 2016**

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	Note	2016 £	2015 £
<b>Current assets</b>			
Debtors	11	1,350	12,185
Cash at bank and in hand		50,843	28,203
		52,193	40,388
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(275)	(300)
<b>Net current assets</b>		51,918	40,088
<b>Net assets</b>		51,918	40,088
<b>The funds of the charity</b>			
Unrestricted Income funds	13	39,518	33,027
Restricted Income funds	13	12,400	7,061
		51,918	40,088

*The notes on pages 11 to 16 form part of these financial statements.*

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.



A Lowe, Chair of trustees on behalf of the trustees.  
28 December 2016

# Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements  
for the year ended 31 March 2016

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## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2016 (continued)

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#### 1 Accounting policies

##### *Basis of preparation*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### *Reconciliation with previous Generally Accepted Accounting Practice*

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### *Income*

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### *Donated services and facilities*

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### *Fund accounting*

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2016 (continued)

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#### **1 Accounting policies (continued)**

##### ***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### ***Debtors***

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

##### ***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### ***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### ***Financial Instruments***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### ***Transition to FRS 102***

The opening fund balances at the date of transition did not require restatement in making the transition to FRS 102. The transition date was 1 April 2014.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2016 (continued)

#### 2 Income from donations and grants

Donations	2016	2015
	£	£
General donations	40,904	35,770
Donations of food for distribution	50,000	50,000
Grants receivable	74,454	67,468
Tax recoverable	1,622	2,314
	<b>166,980</b>	<b>155,552</b>

The income from donations and legacies was £166,980 (2015: £155,552) of which £92,526 was unrestricted (2015: £88,084) and £74,454 restricted (2015: £67,468).

#### 3 Investment income

All of the charity's investment income of £44 (2015: £87) arises from money held in interest bearing accounts.

#### 4 Analysis of expenditure on charitable activities

	Total 2016	Total 2015
	£	£
Wages and sessional work	71,626	83,632
Security	4,498	7,118
Food for distribution	50,000	50,000
Rent and Rates	9,537	9,514
Light and Heat	1,023	1,421
Telephone	2,402	2,270
Postage and Stationery	1,612	1,294
Staff and Volunteer Expenses	5,952	9,905
Client Payments	900	900
Publications and subscriptions	63	43
Other	4,500	1,948
Transport	1,594	886
Governance costs (see note 5)	225	-
Support costs (see note 5)	1,262	1,372
<b>Total</b>	<b>155,194</b>	<b>170,303</b>

Expenditure on charitable activities was £155,194 (2015: £170,303) of which £86,079 was unrestricted (2015: £87,396) and £69,115 was restricted (2015: £82,907).

#### 5 Analysis of governance and support costs

The Trust initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Support and governance costs	Basis of apportionment	General support £'000	Governance function £'000	Total £'000
Insurance	Invoiced	1,062	-	1,062
Training	Invoiced	200	-	200
Independent examination fees	Governance	-	225	225
<b>Total</b>		<b>1,262</b>	<b>225</b>	<b>1,487</b>

## Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements  
for the year ended 31 March 2016 (continued)

### 6 Net Income/(expenditure) for the year

	2016	2015
	£	£
This is stated after charging		
Operating leases - equipment	-	-
Depreciation	-	-
Bank interest payable	-	-
Independent examiner's remuneration		
Independent examiner's fees	275	250
Accountancy services	-	-

### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No employees had employee benefits in excess of £60,000 (2015: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2015: £nil) neither were they reimbursed expenses during the year (2015: £nil). No charity trustee received payment for professional or other services supplied to the charity (2015: £nil).

The average monthly head count was 4 staff (2015: 4 staff).

### 8 Related party transactions

There were no transactions with related parties in the current year.

### 9 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

### 10 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Debtors

	2016	2015
	£	£
Tax recoverable	1,350	1,000
Other debtors	-	11,185
	1,350	12,185

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

	2016	2015
	£	£
Other creditors and accruals	275	300
	275	300

## Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements  
for the year ended 31 March 2016 (continued)

### 13 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

	Balance 1 April 2015	Incoming resources	Resources expended	Transfers	Funds 31 March 2016
	£	£	£	£	£
General fund	33,027	92,570	(86,079)	-	39,518
	<b>33,027</b>	<b>92,570</b>	<b>(86,079)</b>	<b>-</b>	<b>39,518</b>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

#### Analysis of movements in restricted fund

	Balance 1 April 2015	Incoming resources	Resources expended	Transfers	Funds 31 March 2016
	£	£	£	£	£
The British Red Cross	3,728	17,237	(20,965)	-	-
The Henry Smith Charity	-	31,000	(31,000)	-	-
Leeds City Council	3,333	-	(3,333)	-	-
ABC Grant	-	10,000	(4,583)	-	5,417
Siller Trust	-	3,917	(3,917)	-	-
Allen Lane Foundation	-	5,000	(1,667)	-	3,333
Other Grants	-	7,300	(3,650)	-	3,650
	<b>7,061</b>	<b>74,454</b>	<b>(69,115)</b>	<b>-</b>	<b>12,400</b>

Name of restricted fund	Description, nature and purposes of the fund
<b>The British Red Cross</b>	This fund is for a PAFRAS caseworker salary, covering 4 days per week and a contribution to directly incurred costs.
<b>The Henry Smith Charity</b>	This fund is for the salary and on-costs of the operations manager.
<b>Leeds City Council</b>	This fund is a contribution towards the running costs of PAFRAS charitable activities.
<b>ABC Grant</b>	This fund is a contribution towards the running costs of PAFRAS charitable activities.
<b>Siller Trust</b>	This fund is a contribution towards the running costs of PAFRAS charitable activities.
<b>Allen Lane Foundation</b>	This fund is for the salary of a destitution caseworker.
<b>Other Grants</b>	These funds are a contribution towards the running costs of PAFRAS charitable activities.

### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	38,443	-	12,400	50,843
Other net current assets/(liabilities)	1,350	-	-	1,350
Creditors of more than one year	-	-	(275)	(275)
	<b>39,793</b>	<b>-</b>	<b>12,125</b>	<b>51,918</b>