

The Registered Company Number is:- 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2016

**Family Refugee Support Project
Report and accounts**

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Family Refugee Support Project
Registered company number:- 04644258

Trustees' Annual Report for the year ended 30 September 2016

The Trustees present their Report and Accounts for the year ended 30 September 2016, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is :- Family Refugee Support Project

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1098825

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Toxteth Town Hall
15 High Park Street , Liverpool
L8 8DX

The registered office of the charity for Companies Act purposes is :-
5th Floor, Castle Chambers
Castle Street , Liverpool
L2 9TL

The Trustees in office on the date the report was approved were:-

A Brown
A Chimento
P F Hyland
K Jonason
J McGuinness
E K McLean
J S Nelki
R L Waugh

The trustees who served in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

The main activities undertaken in relation to those purposes during the year.

The Liverpool Catholic Archdiocese have granted a further five-year lease for the therapy garden, which continues to be developed. In the period new spaces have been developed for new families accessing support and psychotherapy. The space at Greenbank allotments has also been developed adding more useable all weather space; this encourages families to meet and work together as well as engaging therapeutically with staff. The garden and allotment spaces have continued to provide ways of talking about growth and death that are more manageable and support acceptance, strength and efforts to keep going when life seems difficult.

The continued one-to-one therapy and group work has been used to both gain an understanding of policy and public service changes, and a processing of these to enable better coping.

The project has provided both private and group space for families to come to terms with the ongoing situations in their home countries and elsewhere in the world that are impacting on family and community members who have yet to find any safety.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, FRSP has engaged with local and regional fora to share information to inform public services and decision-makers of the impact of changes in legislation and practice on refugee and asylum seeking families. This has included providing case studies and information as part of a regional response to the Department of Health Consultation on Charging NHS services. This participation is important; the impact on future services to the wider public will be significant if the needs of vulnerable people are missed in the development of policy and provision. FRSP is a small project, but one that is able to work in depth and over time with a vulnerable section of the population, that is often easy to miss.

FRSP has been a part of assessing Liverpool's School of Sanctuary initiative, led by EMTAS, part of the City Council's School Improvement Team. This work encourages primary schools to support their pupils, and in turn parents, in developing an understanding of the issues facing refugees. FRSP was also played a part in supporting an event to celebrate the achievements of local schools being awarded their sanctuary status. From this work, FRSP started to host meetings with education and health providers on a regular basis to monitor and share information on access to education for refugee and asylum seeking children and young adults.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

2015-2016 has been a good year for the project, seeing the start of a five-year funding period for core therapeutic work with families thanks to a grant from Big Lottery Reaching Communities. This has been greatly supported by a two-year grant starting in March 2016 from the Liverpool Clinical Commissioning Group, enabling advocacy, group work and peer support. The project continues to develop group activities for families who are ready and able to engage with others, whilst ensuring a safe and confidential space is provided for parents struggling to manage their mental health following traumatic experiences, faced with uncertain futures. The year ahead for the project is safe, and promises ongoing opportunities to support families in developing their strengths through changing times.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Families have continued to access the project weekly, and we have observed progress for longer term families in managing their mental health in a changing context. During the year we have seen new families access therapy and support, alongside longer term clients. FRSP has supported 30 families comprising 66 adults and 58 children during the year. There have been changes in legislation during the year impacting on both those families still in the asylum process, and those granted a form of leave to remain. A peer-led project survey demonstrated that families accessing the project felt better able to manage their mental health, reported improved well-being, and felt less isolated as a result of using the project.

Changes to legislation regarding benefits and housing have led to a need for further explanation and support to families recently granted leave to remain. The allowance for families still seeking asylum has also been reduced for children. Further restricted incomes for families with children have impacted on parents' anxieties and mental health, and children have struggled to participate fully in activities offered by school that require payment. The project was able to facilitate a trip to Chester Zoo for families, providing a little space and time away from everyday problems; the impact of this and of other social events at the project has aided families in focusing on their relationships during therapy sessions.

The degree to which the achievements and performance during the year have benefited wider society.

Continuing to provide in-depth psychological and practical support to refugee and asylum seeking families has helped to support not only the families involved directly, but also other mainstream services who often have few resources to facilitate focused interventions. Work in this capacity has included using interpreters to help parents to complete school applications correctly and on time, preparing for and taking notes to parents meetings at school and to medical appointments, completing benefit applications and submitting evidence required for housing applications. This assistance given in the context of longer term therapeutic support, has helped to avoid repeated difficulties that can be distressing for clients, and time-consuming for stretched and limited public services. During the year, the project's interventions with families at key points in their journey to becoming settled in the UK have helped to save time and resources elsewhere, together with preventing vulnerable people from falling behind at a time of austerity and change.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are appointed by members of the company at the AGM. Every issue is decided by a simple majority of votes at the meetings of the trustees.

The trustees' bankers and advisors

Bankers HSBC, 32 Rodney Street, Liverpool, L1 2TP

Financial review

The charity's financial position at the end of the year ended 30 September 2016

The financial position of the charity at 30 September 2016 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2016	2015
	£	£
Net income/(expenditure)	24,586	(22,145)
Unrestricted Revenue Funds available for the general purposes of the charity	21,900	19,067
Restricted Revenue Funds	32,648	10,895
Total Funds	54,548	29,962

Financial review of the position at the reporting date, 30 September 2016 .

The financial statements are set out on pages 8 to 21.

The Statement of Financial Activities show a net incoming resources for the year of a revenue nature of £24,586 (2015 – £22,145 net outgoing resources).

The total reserves at the year-end stand at £54,548 (2015 - £29,962). Free unrestricted liquid reserves amounted to £21,900 (2015 - £19,067).

During the year the Family Refugee Support Project received funding from The Big Lottery, the Liverpool Clinical Commissioning Group, EMTAS/Liverpool School Improvement and from various individuals and fundraising activities for which it is grateful.

The trustees have continued to scrutinise expenditure and control costs to ensure that funds are used for the beneficiaries of the charity. The funds held by the charity will be fully utilised within the next year.

Policies on reserves.

At 30 September 2016 restricted and unrestricted reserves amounted to £32,648 and £21,900 respectively. The reserves held by the charity represent approximately 3 months' costs and it is expected that these reserves will be fully utilised within the next year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Member of Member of the Institute of Chartered Accountants in England & Wales
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRSSSE SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 21.

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts 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.

This report was approved by the board of trustees on 27 June 2017.

A handwritten signature in black ink that reads "A. M. Brown". The signature is written in a cursive style with a large, prominent 'B'.

A Brown
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2016

I report on the accounts of the charitable company for the year ended 30 September 2016, which are set out on pages 8 to 21.

Respective responsibilities of Trustees and Independent Examiner

As described on page 6, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

Basis of Examiner's Statement and scope of work undertaken

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 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement

Independent examiner's statement

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

which gives me reasonable cause to believe that in any material respects the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;

that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Ian Walton BA FCA - Independent Examiner
Member of the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

This report was signed on 27 June 2017

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2016

Statement of Financial Activities for the year ended 30 September 2016

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016	2016	2016	2015
		£	£	£	£
Income & Endowments					
Donations & Legacies	A1	2,687	114,910	117,597	118,385
Income from other, non charitable, trading activities	A3	2,147	-	2,147	1,863
Investment income	A4	135	-	135	-
Total income	A	4,969	114,910	119,879	120,248
Expenditure					
Cost of raising funds	B1	-	-	-	199
Expenditure on charitable activities	B2	2,136	93,157	95,293	142,194
Total expenditure	B	2,136	93,157	95,293	142,393
Net income/(expenditure) for the year	A-B	2,833	21,753	24,586	(22,145)
Net income after transfers	A-B-C	2,833	21,753	24,586	(22,145)
Net movement in funds		2,833	21,753	24,586	(22,145)
Reconciliation of funds:-					
Total funds brought forward	E	19,067	10,895	29,962	52,107
Total funds carried forward		21,900	32,648	54,548	29,962

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

All activities derive from continuing operations

The notes attached on pages 13 to 21 form an integral part of these accounts.

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2015 £	Prior Year Restricted Funds 2015 £	Prior Year Total Funds 2015 £
Income & Endowments				
Donations & Legacies	A1	1,925	116,460	118,385
Income from other, non charitable, trading activities	A3	1,863	-	1,863
Total Income	A	3,788	116,460	120,248
Expenditure				
Cost of raising funds	B1	199	-	199
Expenditure on charitable activities	B2	4,489	137,705	142,194
Total expenditure	B	4,688	137,705	142,393
Net income/(expenditure) for the year	A-B	(900)	(21,245)	(22,145)
Transfers between funds	C	292	(292)	-
Net income after transfers		(608)	(21,537)	(22,145)
Other recognised gains/(losses)		-	-	-
Net movement in funds		(608)	(21,537)	(22,145)
Reconciliation of funds:-	E			
Total funds brought forward		19,675	32,432	52,107
Total funds carried forward		19,067	10,895	29,962

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 21 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 September 2016

Revenue accumulated funds

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Last year Total Funds 2015 £
Accumulated funds brought forward	19,067	10,895	29,962	52,107
Recognised gains and losses before transfers	2,833	21,753	24,586	(22,145)
	<u>21,900</u>	<u>32,648</u>	<u>54,548</u>	<u>29,962</u>
Closing revenue funds	<u>21,900</u>	<u>32,648</u>	<u>54,548</u>	<u>29,962</u>

Summary of funds

	Unrestricted and Designated funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Last Year Total Funds 2015 £
Revenue accumulated funds	<u>21,900</u>	<u>32,648</u>	<u>54,548</u>	<u>29,962</u>

The notes attached on pages 13 to 21 form an integral part of these accounts.

Family Refugee Support Project

Income and Expenditure Account for the year ended 30 September 2016 as required by the Companies Act 2006

	2016 £	2015 £
Income		
Income from operations	119,744	120,248
Investment income		
Interest receivable	135	-
Gross income in the year before exceptional items	119,879	120,248
Gross income in the year including exceptional items	119,879	120,248
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	94,517	141,324
Depreciation and amortisation	-	117
Fundraising costs	-	199
Governance costs	776	753
Total expenditure in the year	95,293	142,393
Net income before tax in the financial year	24,586	(22,145)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	24,586	(22,145)
Retained surplus for the financial year	24,586	(22,145)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 21 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2016

	Notes	SORP	2016	2016	2015	2015
	Ref		£	£	£	£
Current assets		B				
Debtors	9	B2	-		2,360	
Cash at bank and in hand		B4	<u>56,881</u>		<u>53,053</u>	
			56,881		55,413	
Creditors: amounts falling due within one year	10	C1	<u>(2,333)</u>		<u>(25,451)</u>	
Net current assets				54,548		29,962
The total net assets of the charity				<u>54,548</u>		<u>29,962</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds						
Restricted Revenue Funds	14	D2		32,648		10,895
Unrestricted Funds						
Unrestricted Revenue Funds	14	D3		21,900		19,067
Total charity funds				<u>54,548</u>		<u>29,962</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 7.

The accounts 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.


P F Hyland
Trustee

Approved by the board of trustees on 27 June 2017

The notes attached on pages 13 to 21 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2016

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Companies Act 2006, the 'Financial Reporting Standard for Smaller Entities' (effective January 2015) and 'The FRSE Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of Income and income recognition.

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition, or is subject to unmet conditions wholly outside the control of the charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to Income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2016

5 Staff costs and emoluments

<i>Salary costs</i>	2016	2015
	£	£
Gross Salaries excluding trustees	60,948	93,035
Employer's National Insurance	1,342	3,862
Employer's operating costs of defined contribution pension schemes	-	280
Total salaries, wages and related costs	62,290	97,177

The average number of part time staff employed in the year was 5
 The estimated full time equivalent number of all staff employed in the year was 3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
The estimated full time equivalent number of all staff employed as above	3	3

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Deferred income - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Big Lottery Fund	10,133	(10,133)	-	-
Total	10,133	(10,133)	-	-
These deferrals are included in creditors			2016	2015
			£	£
			-	10,133

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2016

8 Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2015	13,666	13,666
At 30 September 2016	<u>13,666</u>	<u>13,666</u>
Depreciation		
At 1 October 2015	13,666	13,666
At 30 September 2016	<u>13,666</u>	<u>13,666</u>
Net book value		
At 30 September 2016	<u>-</u>	<u>-</u>
At 30 September 2015	<u>-</u>	<u>-</u>

9 Debtors

	2016	2015
	£	£
Prepayments and accrued income	-	2,360
	<u>-</u>	<u>2,360</u>

10 Creditors: amounts falling due within one year

	2016	2015
	£	£
Accruals	700	13,543
Deferred Income - Restricted funds	-	10,133
PAYE, NIC VAT and other taxes	1,450	1,592
Other creditors	183	183
	<u>2,333</u>	<u>25,451</u>

11 Income and Expenditure account summary

	2016	2015
	£	£
At 1 October 2015	29,962	52,107
Surplus/(loss) after tax for the year	24,586	(22,145)
At 30 September 2016	<u>54,548</u>	<u>29,962</u>

12 No related party transactions

There were no transactions with related parties in the year.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2016

13 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2016	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-	-	-	-	-
Current Assets	24,233	-	32,648	56,881
Current Liabilities	(2,333)	-	-	(2,333)
	21,900	-	32,648	54,548
At 1 October 2015				
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-	-	-	-	-
Current Assets	23,117	-	32,296	55,413
Current Liabilities	(4,050)	-	(21,401)	(25,451)
	19,067	-	10,896	29,962

14 Change in total funds over the year as shown in Note 13, analysed by individual funds

	Funds brought forward from 2015 £	Movement in funds in 2016 See Note 15 £	Transfers between funds in 2016 £	Funds carried forward to 2017 £
Unrestricted and designated funds:-				
Unrestricted revenue funds	19,067	2,833	-	21,900
Total unrestricted and designated funds	19,067	2,833	-	21,900
Restricted funds:-				
Restricted revenue funds	10,895	21,753	-	32,648
Total restricted funds	10,895	21,753	-	32,648
Total charity funds	29,962	24,586	-	54,548

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2016

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2016	2016	2016	2016
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	4,969	(2,136)	-	2,833
<i>Restricted funds:-</i>				
Restricted revenue funds	114,910	(93,157)	-	21,753
	119,879	(95,293)	-	24,586

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds

Unrestricted funds are available to cover small shortfalls in funding from restricted fund sources and to mitigate against short term timing differences in receipt of such funds.

Restricted funds:-

Restricted revenue funds

Restricted funds comprise money held to fund the main activities of the charity.

17 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is controlled by its members.

Every member of the company undertakes to contribute such amounts not exceeding one pound as may be required to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,687	-	2,687	1,925
Total donations and gifts from individuals	2,687	-	2,687	1,925
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	1,047	1,047	-
Big Lottery Fund	-	81,784	81,784	94,827
Liverpool Clinical Commissioning Group	-	28,079	28,079	21,633
EMTAS	-	4,000	4,000	-
Total public sector revenue grants	-	114,910	114,910	116,460
Total Donations and Legacies	2,687	114,910	117,597	118,385

19 Income from other, non charitable, trading activities

	2016 Current year Unrestricted Funds 2016 £	2016 Current year Restricted Funds 2016 £	2016 Current year Total Funds 2016 £	2016 Prior Year Total Funds 2015 £
Income from fundraising events	2,147	-	2,147	1,863
Total from other activities	2,147	-	2,147	1,863

20 Investment Income

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Bank Interest Receivable	135	-	135	-
Total Investment Income	135	-	135	-

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Gross wages and salaries - charitable activities	-	60,948	60,948	93,035
Employers' NI - Charitable activities	-	1,342	1,342	3,862
Defined contribution pension costs - charitable activities	-	-	-	280
Interpreting Services	-	10,750	10,750	13,679
Other support costs	659	6,503	7,162	9,638
Client travel	-	2,099	2,099	9,312
Total direct spending	659	81,642	82,301	129,806

22 Support costs for charitable activities

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Premises Expenses				
Rent payable under operating leases	-	7,334	7,334	7,955
Administrative overheads				
Telephone, fax and internet	-	876	876	1,089
Stationery and printing	-	307	307	821
Liability and contents insurance	-	1,073	1,073	973
Sundry expenses	-	1,117	1,117	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,477	-	1,477	680
Financial costs				
Bank charges	-	32	32	-
Depreciation & Amortisation in total for the period	-	-	-	117
Support costs before reallocation	1,477	10,739	12,216	11,635
Total support costs	1,477	10,739	12,216	11,635

The basis of allocation of costs between activities is described under accounting policies

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2016 as required by the SORP 2015

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Independent Examiner's fees	-	776	776	753

24 Total Charitable expenditure

		Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Total direct spending	B2a	659	81,642	82,301	129,806
Total support costs	B2d	1,477	10,739	12,216	11,635
Total Governance costs	B2e	-	776	776	753
Total charitable expenditure	B2	2,136	93,157	95,293	142,194

25 Expenditure on raising funds and costs of Investment management

		Current year Unrestricted Funds 2016 £	Current year Restricted Funds 2016 £	Current year Total Funds 2016 £	Prior Year Total Funds 2015 £
Cost of fundraising activities		-	-	-	199
Total fundraising costs	B1	-	-	-	199