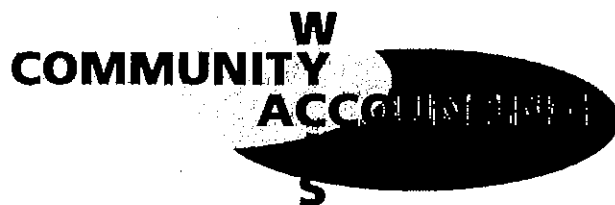


# **Manuel Bravo Project**

Charity number 1156119

A company limited by guarantee number 08578469

## **Annual Report and Financial Statements for the year ended 31 March 2017**



West Yorkshire Community Accounting Service

# **Manuel Bravo Project**

## **Annual Report and Financial Statements for the year ended 31 March 2017**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

**Prepared by West Yorkshire Community Accounting Service**

# **Manuel Bravo Project**

## **Trustees' report for the year ended 31 March 2017**

### **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>
C Beaumont	Chair	Appointed 24 Apr 2017
J Percy-Smith	Chair	Appointed 28 Apr 2016, resigned 16 Sep 2016
B Chastney	Chairman	Resigned 28 Apr 2016
M Sanocki	Treasurer	Appointed 27 Jun 2017
P Saggi		
A Rashid		Appointed 28 Apr 2016
R Woodhead		Appointed 1 Dec 2016
Rev M Wood		Appointed 6 Dec 2016
R Longley		Appointed 29 Mar 2017
D Wells		Resigned 15 Aug 2017
S Sisimayi		Resigned 26 Apr 2016
L Wilkinson		Resigned 16 Sep 2016

**Company secretary** R Rayment

**Charity number** 1156119 Registered in England and Wales

**Company number** 08578469 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Suite 6	Unity Trust Bank plc
Unity Business Centre	Nine Brindleyplace
26 Roundhay Road	Birmingham
Leeds	B1 2HB
LS7 1AB	

### **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 with an alteration to the objects registered at Companies House on 1 June 2017. 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 2017**

### **Objectives and activities**

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

1. 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.
2. Providing training in relevant legal matters to organisations who work to support migrants, asylum seekers and refugees.

#### **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 relief of financial hardship.

#### **Achievements and performance**

We opened cases for 145 clients, including 46 cases involving gender-based violence. 12 clients were granted leave to remain as a result of our assistance.

We saw 500 clients as part of our outreach work providing initial advice and signposting. We held over 60 sessions across West Yorkshire, including a number of women-only sessions.

#### **Financial review**

The net expenditure for the year was £36,493, including net income of £11,102 on unrestricted funds and net expenditure of £47,595 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £28,572.

The trustees aim to hold a minimum of 3 months running costs in reserves.

## Manuel Bravo Project

### Trustees' report (continued) for the year ended 31 March 2017

#### 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 (FRS102)), 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 MARCIN SANOCKI

Date 11.12.2017

# **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 2017, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: .....*C. Welling*.....

Name: Claire Welling

Date: ....12/12/2017..

### **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 2017**

	Notes	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	27,061	109,386	136,447	155,923
Gift Aid		304	-	304	-
Bank Interest		15	-	15	84
<b>Total Income</b>		<u>27,380</u>	<u>109,386</u>	<u>136,766</u>	<u>156,007</u>
<b>Expenditure on:</b>					
Salaries, NICs and payroll	(3)	7,810	134,396	142,206	90,474
Consultancy		713	450	1,163	1,060
Staff travel		41	1,250	1,291	366
IT support		3,388	604	3,992	3,563
Office equipment		79	1,418	1,497	1,326
Volunteer expenses		240	623	863	724
Subscriptions		-	1,379	1,379	1,361
Staff training		-	895	895	1,494
Insurance		-	1,166	1,166	615
Postage and delivery		760	418	1,178	732
Printing and reproduction		50	823	873	360
Telephone		25	122	147	103
Bank charges		98	-	98	120
Administration		-	-	-	32
Projects and casework disbursements		2,748	3,191	5,939	820
Premises		-	5,683	5,683	4,701
Repaid to funder		-	3,884	3,884	-
Marketing		156	162	318	-
Accountancy and independent examination		600	-	600	480
Depreciation		87	-	87	262
<b>Total expenditure</b>		<u>16,795</u>	<u>156,464</u>	<u>173,259</u>	<u>108,593</u>
<b>Net Income / (expenditure)</b>		<u>10,585</u>	<u>(47,078)</u>	<u>(36,493)</u>	<u>47,414</u>
<b>Transfers between funds</b>		<u>517</u>	<u>(517)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>11,102</u>	<u>(47,595)</u>	<u>(36,493)</u>	<u>47,414</u>
<b>Fund balances brought forward</b>		<u>17,470</u>	<u>68,134</u>	<u>85,604</u>	<u>38,190</u>
<b>Fund balances carried forward</b>	(4)	<u>28,572</u>	<u>20,539</u>	<u>49,111</u>	<u>85,604</u>

All incoming resources and resources expended derive from continuing activities.

# Manuel Bravo Project

## Balance sheet

as at 31 March 2017

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	-	-	-	87
<b>Total fixed assets</b>	-	-	-	87
<b>Current assets</b>				
Debtors and prepayments (6)	694	703	1,397	1,460
Cash at bank and in hand (7)	29,154	19,836	48,990	84,537
<b>Total current assets</b>	29,848	20,539	50,387	85,997
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (8)	1,276	-	1,276	480
<b>Total current liabilities</b>	1,276	-	1,276	480
<b>Net current assets / (liabilities)</b>	28,572	20,539	49,111	85,517
<b>Total assets less current liabilities</b>	28,572	20,539	49,111	85,604
<b>Net assets</b>	28,572	20,539	49,111	85,604
<b>Funds</b>				
Unrestricted funds	28,572	-	28,572	17,470
Restricted funds	-	20,539	20,539	68,134
<b>Total funds</b>	28,572	20,539	49,111	85,604

For the year ending 31 March 2017 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 FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: 11.12.2017

Signed:  (Trustee)

Name: MARCIO SANDOZ



# **Manuel Bravo Project**

## **Notes to the accounts**

### **for the year ended 31 March 2017**

#### **1 Accounting policies**

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

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **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. They have determined that no such restatement is required.

As a consequence, there has been no change to the accounting policies since last year.

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

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees 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 where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **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

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

**1 Accounting policies (continued)**

**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.

**2 Grants and donations**

	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
AB Charitable Trust	-	-	-	10,000
Allen Lane Foundation	-	-	-	5,000
Comic Relief	-	39,295	39,295	38,150
Edith M Ellis 1985 Charitable Trust	-	-	-	1,000
Evan Cornish Foundation	-	-	-	4,665
Hilden Trust	-	-	-	5,000
Leeds Migration Partnership	-	8,676	8,676	824
Reaching Communities	-	61,415	61,415	89,145
Other donations	27,061	-	27,061	2,139
	<u>27,061</u>	<u>109,386</u>	<u>136,447</u>	<u>155,923</u>

**3 Staff costs and numbers**

	2017 £	2016 £
Gross salaries	133,574	91,842
Social security costs	9,192	(1,107)
Employment allowance	(3,000)	(2,000)
Pensions	1,155	662
Payroll charges	1,285	1,077
	<u>142,206</u>	<u>90,474</u>

The average number employees during the year was 8.5, being an average of 4.9 full time equivalent (2016: 7.9, 4.4 FTE).

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

**Defined contribution pension scheme**

	2017 £	2016 £
Costs of the scheme to the charity for the year	1,155	662

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Baring Foundation	28,973	-	25,393	-	3,580
Comic Relief	11,729	39,295	35,757	-	15,267
Edith M Ellis 1985 Charitable Trust	1,000	-	10	-	990
Evan Cornish Foundation	4,665	-	4,665	-	-
Hilden Trust	4,592	-	3,251	(1,341)	-
Leeds Migration Partnership	-	8,676	9,500	824	-
Reaching Communities	17,175	61,415	77,887	-	703
	<u>68,134</u>	<u>109,386</u>	<u>156,463</u>	<u>(517)</u>	<u>20,539</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Baring Foundation	To develop pro bono work with law firms
Comic Relief	To continue and develop legal provision for traumatised asylum seeking
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
	A transfer of £1,341 was made from this fund as a correction to expenditure allocation in 2015-16
Leeds Migration Partnership	To fund a part-time trainee caseworker for a period of 12 months
Reaching Communities	Transfer of £824 into this fund to cover excess costs
	For employing staff for case work

**5 Tangible assets**

	Office equipment	Total
<u>Cost</u>	£	£
At 1 April 2016	1,050	1,050
At 31 March 2017	<u>1,050</u>	<u>1,050</u>
<u>Depreciation</u>		
At 1 April 2016	964	964
Charge for year	87	87
At 31 March 2017	<u>1,050</u>	<u>1,050</u>
<u>Net book value</u>		
At 31 March 2017	<u>-</u>	<u>-</u>
At 31 March 2016	<u>87</u>	<u>87</u>

**6 Debtors and prepayments**

	2017	2016
	£	£
Debtors	-	824
Prepayments	1,397	636
	<u>1,397</u>	<u>1,460</u>

**Manuel Bravo Project**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

**7 Cash at bank and In hand**

	2017	2016
	£	£
Unity Trust bank	48,970	84,435
Petty cash	20	-
Prepaid cards	-	102
	<u>48,990</u>	<u>84,537</u>

**8 Creditors and accruals**

	2017	2016
	£	£
Creditors	676	-
Accruals	600	480
	<u>1,276</u>	<u>480</u>

**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.

## Manuel Bravo Project

### Statement of Financial Activities including comparatives for all funds (including summary Income and expenditure account) for the year ended 31 March 2017

	2017 Unrestricted funds £	2016 Unrestricted funds £	2017 Restricted funds £	2016 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income</b>						
Grants and donations	27,061	12,139	109,386	143,784	136,447	155,923
Gift Aid	304	-	-	-	304	-
Bank interest	15	84	-	-	15	84
<b>Total Income</b>	<b>27,380</b>	<b>12,223</b>	<b>109,386</b>	<b>143,784</b>	<b>136,766</b>	<b>156,007</b>
<b>Expenditure</b>						
Salaries, NICs and payroll	7,810	1,144	134,396	89,330	142,206	90,474
Consultancy	713	-	450	1,060	1,163	1,060
Staff travel	41	63	1,250	303	1,291	366
IT support	3,388	283	604	3,280	3,992	3,563
Office equipment	79	467	1,418	859	1,497	1,326
Volunteer expenses	240	16	623	708	863	724
Subscriptions	-	669	1,379	692	1,379	1,361
Staff training	-	-	895	1,494	895	1,494
Insurance	-	-	1,166	615	1,166	615
Postage and delivery	760	83	418	649	1,178	732
Printing and reproduction	50	11	823	349	873	360
Telephone	25	6	122	97	147	103
Bank charges	98	30	-	90	98	120
Administration	-	32	-	-	-	32
Projects and casework disbursements	2,748	-	3,191	820	5,939	820
Premises	-	-	5,683	4,701	5,683	4,701
Accountancy and independent examination	600	-	-	480	600	480
Depreciation	87	262	-	-	87	262
Repaid to funder	-	-	3,884	-	3,884	-
Marketing	156	-	162	-	318	-
<b>Total expenditure</b>	<b>16,795</b>	<b>3,066</b>	<b>156,464</b>	<b>105,527</b>	<b>173,259</b>	<b>108,593</b>
<b>Net income / (expenditure)</b>	<b>10,585</b>	<b>9,157</b>	<b>(47,078)</b>	<b>38,257</b>	<b>(36,493)</b>	<b>47,414</b>
<b>Transfers between funds</b>	<b>517</b>		<b>(517)</b>		<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>11,102</b>	<b>9,157</b>	<b>(47,595)</b>	<b>38,257</b>	<b>(36,493)</b>	<b>47,414</b>
<b>Fund balances brought forward</b>	<b>17,470</b>	<b>8,313</b>	<b>68,134</b>	<b>29,877</b>	<b>85,604</b>	<b>38,190</b>
<b>Fund balances carried forward</b>	<b>28,572</b>	<b>17,470</b>	<b>20,539</b>	<b>68,134</b>	<b>49,111</b>	<b>85,604</b>