

POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS

Report and Financial Statements

Year ended 31 March 2017

Charity number: 1120950

Company number: 05751987

Positive Action for Refugees and Asylum Seekers

Report and Financial Statements for the year ended 31 March 2017

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Positive Action for Refugees and Asylum Seekers

Directors, Trustees and Advisors for the year ended 31 March 2017

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:	A Lowe	
	M McGowan	
	D Beckett	
	E Maddocks	
	A Sidibe	
	E Brooksbank	(appointed 01 May 2017)
	D Evans	(appointed 01 May 2017)
	J Taylor	(re-appointed 01 May 2017)
Secretary	J Judkins	

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

Operational Director	R Davany
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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
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 2017

The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2017, 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

PAFRAS has continued to grow and develop in this operational year and we've seen the project professionalise in many ways whilst maintaining trust and a strong relationship with asylum seeking and refugee communities in Leeds, often hidden from mainstream services.

PAFRAS moved offices in August 2016 to a larger space with dedicated client interview rooms giving the Caseworkers the resources they need to be able to provide support and advice in a calm, welcoming, safe and confidential environment. This has reduced the need to deliver Casework appointments purely on an outreach basis. We've also been able to bring the Food Room operations into the same venue as the office which has streamlined the whole project and strengthened our identity as a service providing both emergency support and on-going specialist destitution casework. The new office is 10 minutes' walk from our Drop-In venue, St. Aidan's Community Hall. It is accessible by foot for clients living in the Harehills Triangle and on a frequent bus route for communities living in the South of the city.

Our multi-agency Drop-In this year has continued to be busy with 5503 visits and 3050 food parcels and 750 toiletry issued. We have provided specialist casework to 487 asylum seekers and refugees in destitution and crisis situations during this period, of those 216 were new to the PAFRAS service. Although the number of drop-in visits has decreased (which is largely due to the introduction of policies around emergency provision distribution) the number of clients accessing Caseworker support has increased indicating that the PAFRAS service has become more targeted to those who need it. The Drop-In delivery partners; British Red Cross, Skyline, Touchstone, Bevan Healthcare and Leeds Asylum Support Network have met four times this operational year and have strengthened as a team delivering the crisis service by sharing incident reporting guidelines, introducing agreements to access interpreters at the drop-in and making decisions about the development of the project and partnership.

The Mental Health Assessment Worker role is well established into our model now and we recognise the value and necessity of having this support integrated alongside emergency provision and specialist casework. Over the this operational year our Mental Health Assessment Worker completed 332 mental health assessments, engaged with 128 new clients, made 221 referrals to therapy, well-being and socialisation activities (of which 80% succeed) and supported 8 clients in a mental health crisis situation.

A significant development for PAFRAS this year has been the Big Lottery Help Through Crisis project in partnership with Asylum Support Appeals Project, Solace and British Red Cross. This project has enabled PAFRAS to recruit a much needed additional Caseworker to work alongside our existing team to provide advice and guidance for asylum seekers facing or living with destitution. This project has also enabled PAFRAS to reach out into Kirklees where we are providing advice one day a week out of The Mission where a number of refugee support services are based. Through the HTC project we have also been able to strengthen our service-user involvement and are proud that 60% of our volunteers have lived experience and are holding regular service-user steering group meetings.

This operational year has also seen PAFRAS develop our external profile by delivering talks and a range of events and meetings and establish ourselves as a key agency in the Leeds Migration Partnership. We now Chair the Multi-Agency Meetings and have taken a lead on developing and facilitating the destitution workshops as part of Leeds City Council's Migration task and Finish Group.



A Lowe
Chair

Positive Action for Refugees and Asylum Seekers

Report of the Trustees for the year ended 31 March 2017

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 5500 (2016: 6,263) visits to the drop-in, 216 (2016: 179) new clients seen by PAFRAS, and 128 (2016: 84) new destitute clients were supported. PAFRAS provided advice to 487 clients in total. Volunteers made up and issued 3050 food parcels (2016: 3,266) and 750 (2016: 446) hygiene packs, and 5000 (2016: 5,039) items of clothing provided. 2.1 (2016: 1.5) Destitution Caseworkers delivered 1399 advice sessions (2016: 1,364).

Financial review

Income for the year was £252,106 (2016: £167,024). Expenditure amounted to £208,221 (2016: £155,194). This resulted in a surplus for the year of £43,885 (2016: £11,830 surplus). Fund balances at the year end were £95,803 (2016: £51,918) of which £67,856 (2016: £39,518) 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.

Positive Action for Refugees and Asylum Seekers

Report of the Trustees (continued) for the year ended 31 March 2017

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 2017

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)

15 January 2018

Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2017.

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 2011 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

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

1. accounting records were not kept in respect of the charitable 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:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 12 January 2018

Positive Action for Refugees and Asylum Seekers

Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 March 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Income					
Donations and legacies	2	119,022	133,054	252,076	166,980
Income from charitable activities					
Fund Raising events		-	-	-	-
Income from other trading activities					
Other incoming resources		-	-	-	-
Investment income	3	30	-	30	44
Total income		119,052	133,054	252,106	167,024
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	4	90,714	117,507	208,221	155,194
Total expenditure		90,714	117,507	208,221	155,194
Net income/(expenditure) and net movement in funds for the year		28,338	15,547	43,885	11,830
Reconciliation of funds					
Total funds brought forward		39,518	12,400	51,918	40,088
Total funds carried forward		67,856	27,947	95,803	51,918

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 18 form part of these financial statements.

Positive Action for Refugees and Asylum Seekers

Balance Sheet as at 31 March 2017

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	Note	2017 £	2016 £
Current assets			
Debtors	11	2,136	1,350
Cash at bank and in hand		94,242	50,843
		96,378	52,193
Liabilities			
Creditors: amounts falling due within 1 year	12	(575)	(275)
Net current assets		95,803	51,918
Net assets		95,803	51,918
The funds of the charity			
Unrestricted income funds	13	55,856	39,518
Designated funds	13	12,000	-
Restricted income funds	13	27,947	12,400
		95,803	51,918

The notes on pages 11 to 18 form part of these financial statements.

For the year ending 31 March 2017, the 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 company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors 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 charitable companies subject to the small companies' regime.



A Lowe, Chair of trustees on behalf of the trustees.
15 January 2018

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017

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Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

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 2017 (continued)

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.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

2 Income from donations and grants

Donations	2017 £	2016 £
General donations	46,031	40,904
Donations of food for distribution	50,000	50,000
Grants receivable	149,909	74,454
Tax recoverable	3,349	1,622
Other income	2,787	-
	252,076	166,980

The income from donations and legacies was £252,076 (2016: £166,980) of which £119,022 was unrestricted (2016: £92,526) and £133,054 restricted (2016: £74,454).

3 Investment income

All of the charity's investment income of £30 (2016: £44) arises from money held in interest bearing accounts.

4 Analysis of expenditure on charitable activities

	TOTAL 2017 £	TOTAL 2016 £
Wages and sessional work	103,333	71,626
Drop in security	3,895	4,498
Drop in running costs	2,695	-
Peer support group	4,249	-
Food for distribution	50,000	50,000
Rent and Rates	12,200	9,537
Light and Heat	1,226	1,023
Telephone	2,569	2,402
Postage and Stationery	1,905	1,612
Volunteer Expenses	6,520	5,952
Staff Travel	1,742	1,594
Hardship Payments	4,739	900
Publications and subscriptions	244	63
Other	7,444	4,500
Governance costs (see note 5)	300	225
Support costs (see note 5)	5,160	1,262
Total	208,221	155,194

Expenditure on charitable activities was £208,221 (2016: £155,194) of which £90,714 was unrestricted (2016: £86,079) and £117,507 was restricted (2016: £69,115).

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

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 £	Governance function £	Total £
Insurance	Invoiced	1,103	-	1,103
Training	Invoiced	1,291	-	1,291
Professional fees	Invoiced	2,766	-	2,766
Independent examination fees	Invoiced (accrued fees)	-	300	300
Total		5,160	300	5,460

6 Net income/(expenditure) for the year

	2017 £	2016 £
This is stated after charging		
Operating leases - equipment	-	-
Depreciation	-	-
Bank interest payable	-	-
Independent examiner's remuneration		
Independent examiner's fees	300	275
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 (2016: 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 (2016: £nil) neither were they reimbursed expenses during the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

The average monthly head count was 5 staff (2016: 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.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

11 Debtors

	2017 £	2016 £
Tax recoverable	2,136	1,350
Other debtors	-	-
	2,136	1,350

12 Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	575	275
	575	275

13 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2016	Incoming resources	Resources expended	Transfers	Funds 31 March 2017
	£	£	£	£	£
General fund	39,518	107,052	(90,714)	-	55,856
	39,518	107,052	(90,714)	-	55,856

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 designated funds

	Balance 1 April 2016	Incoming resources	Resources expended	Transfers	Funds 31 March 2017
	£	£	£	£	£
Designated fund	-	12,000	-	-	12,000
	-	12,000	-	-	12,000

Name of unrestricted fund	Description, nature and purposes of the fund
Designated fund	The cover of salary costs for a subset of the core team for three months

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

13 Analysis of charitable funds (continued)

Analysis of movements in restricted fund

	Balance 1 April 2016	Incoming resources	Resources expended	Transfers	Funds 31 March 2017
	£	£	£	£	£
The British Red Cross (BLF1)	-	2,005	(1,463)	-	542
The British Red Cross	-	26,004	(25,353)	-	651
ASAP (BLF2)	-	36,999	(33,767)	-	3,232
The Henry Smith Foundation	-	31,000	(28,170)	-	2,830
Leeds MIND	2,959	7,200	(10,159)	-	-
Quackers	691	-	(691)	-	-
Allen Lane Foundation	3,333	5,000	(5,416)	-	2,917
AB Charitable Trust	5,417	15,000	(5,000)	-	15,417
The Brelms Trust CIO	-	5,000	(3,750)	-	1,250
Yorkshire St Pauli	-	600	(492)	-	108
IGEN Trust	-	500	(500)	-	-
Leeds Refugee Forum	-	1,252	(1,252)	-	-
Touchstone	-	864	(864)	-	-
The Evan Cornish Foundation	-	1,000	(500)	-	500
Private donation	-	500	-	-	500
Positive Action in Housing (PAIH)	-	130	(130)	-	-
	12,400	133,054	(117,507)	-	27,947

Name of restricted fund	Description, nature and purposes of the fund
The British Red Cross (BLF1)	This fund is for a FT destitution caseworker salary and a contribution to directly incurred costs
The British Red Cross	Contribution to a Drop-in venue hire and staff training
ASAP (BLF2)	This fund is for a FT destitution caseworker salary, 1 day per week Director salary and a contribution to directly incurred costs
The Henry Smith Foundation	This fund is for a PAFRAS Director salary, covering 4 days per week
Leeds MIND	This fund is for running Peer Support Programme to improve mental health and social capital of PAFRAS beneficiaries
Quackers	These funds are a contribution towards the running costs of PAFRAS charitable activities
Allen Lane Foundation	This fund is a contribution towards a PT destitution caseworker salary and directly incurred costs
AB Charitable Trust	This fund is a contribution towards a PT destitution caseworker salary and 2 days per week of Director salary
The Brelms Trust CIO	This fund is a contribution towards a PT Logistics and Security Officer salary
Yorkshire St Pauli	These funds are a contribution towards food cost of PAFRAS drop-in service
IGEN Trust	This fund is for setting up Bikes Project to provide refugees and asylum seekers with good quality bikes
Leeds Refugee Forum	This fund is a contribution towards PAFRAS clients travel costs to apply for asylum
Touchstone	These funds are a contribution towards a temporary mental health worker post
The Evan Cornish Foundation	This fund is a contribution towards 3.5 hrs per month Director salary and directly incurred costs
Private donation	This donation is a contribution towards Director salary
Positive Action in Housing (PAIH)	This fund is towards payments of PAIH awarded hardship grants for refugees and asylum seekers

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2017 (continued)

14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	54,295	12,000	27,947	94,242
Other net current assets/(liabilities)	2,136	-	-	2,136
Creditors of less than one year	(575)	-	-	(575)
	55,856	12,000	27,947	95,803