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**FARSOPHONE ASSOCIATION IN BRITAIN**

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REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

CHARITY NO. 1070348

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*Page 15 does not form part of the statutory accounts.*

**Board of Trustees**

Mr Kayhan Fakhari (Treasurer)	-elected Oct 2015 for three terms
Ms Atoosa Khosravi Noori	-elected Oct 2014 for three terms, retired Oct 2017
Mr Faramarz Radfar	-elected Oct 2015 for three terms
Mrs Poury Sadigh (Chairperson)	-elected Oct 2014 as chair for three terms, re-elected Oct 2017
Mrs Azam Saeb-Parsy (Secretary)	-elected Oct 2016 for three terms
Mr Reza Sangsari	-elected Oct 2016 for three terms

*a term is defined as the period from one AGM to the next*

**Administration office:** 2nd floor, Colinhurst House  
168 Station Road  
London  
NW4 3SP

**Charity registration No:** 1070348

**Reporting accountants** TKG Partnership Ltd  
Chartered Accountants & Registered Auditors  
Unit 3, Gateway Mews  
London  
N11 2UT

**Bankers:** H S B C  
Unity Trust Bank

**Funding authorities:** Big Lottery Fund (through MWS\*)  
Barnet NHS for the IAPT\*\* contract (through MWS)  
- as part of a consortium led by Surrey and Borders Partnership  
NHS Foundation Trust till 30 September 2017  
- from 1 October 2017 as part of a consortium led by  
Barnet, Enfield and Haringey Mental Health NHS Trust

\*MWS: Multilingual Well-being Services Ltd

\*\*IAPT: Improving Access to Psychological Therapies

**FARSOPHONE ASSOCIATION IN BRITAIN**  
**BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2017**

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The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2017. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

**Board of trustees**

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

**Constitution and objects**

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

**Development, activities and achievements**

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory. We have continued to prepare steadily for its long-term development and have made further progress in consolidating our key services. However we face challenges particularly regarding funding.

**Farsophone Counselling and Psychotherapy Service (FCS)**

FCS is a highly respected service provider in the field of mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It produces an annual report setting out its activities and developments in detail. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. FCS has also continued its initiatives in making new partnerships to address the needs of non-English speaking communities by supporting them in accessing suitable mental health services.

2016-17 and the period since April 2017 have been productive and successful for our counselling service. Our dedicated team of counsellors and psychotherapists continued delivering high quality family/couple and individual counselling in a culturally and linguistically appropriate way for non-English speaking communities.

Farsophone has also been paid for providing counselling and well-being services under two contracts with the Multi-lingual Well-being Service (MWS). One is funded as part of a big lottery fund grant to MWS and the second was for IAPT (Improving Access to Psychological Therapies) work under a contract between MWS and the NHS. The BLF grant ended in April 2017.

Our second IAPT contract came into effect in December 2014 and the number of clients we serviced increased significantly. Since then our full time counselling manager has had overall management responsibility for all our mental health and well being work including IAPT and counselling. We have also employed the services of a number of mental health professionals and counsellors on a freelance paid basis. Most of them continue to do some voluntary work with us too. This second IAPT contract (led by Surrey and Borders Partnership Trust) came to an end on 30 September 2017. We are pleased to report that, Farsophone (through MWS) is part of a new consortium (led by Barnet, Haringey and Enfield NHS Mental Health Trust) which has been awarded the new IAPT contract for another two years. We pay tribute to the great efforts, and the high professional standards maintained, by Farsophone's Counselling and Mental Health Services team led by their manager which made this possible.

### **Senior Adults Service**

Farsophone has maintained its highly popular daytime events for senior adults at the Meritage Centre of Age UK Barnet in Hendon. The average number of people attending these events steadily increased over the years and was regularly exceeding 70; however in the last 2-3 years the average number has been closer to 50. However, the demand for our special events are usually more than our Hall's capacity of 100. The events now largely cover their own running costs. We are always exploring paths of working more closely with Age UK Barnet as well as other community and voluntary organisations.

### **Welfare and Legal Service**

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. In doing this we have worked with and mutually supported more than thirty advice organisations and law firms, notably Barnet Refugee Service, Barnet Law Service, Disability Action in the Borough of Barnet, Afghan Association (PAIWAND), Iranian Disability Support Association, Iranian & Kurdish Women Rights Organisation, and Barnet College Information, Advice and Guidance Service. As mentioned in previous reports, in 2009, Farsophone reformed this service by recruiting a very experienced advisor to supervise it and lead its development on a voluntary basis. We also benefited from the invaluable services of a long time dedicated volunteer (and later employee on a very modest salary) for a number of years. Over the last few years, we have benefited from the commitment of a lead volunteer for this service who is also an experienced interpreter and case worker.

### **Cultural Activities**

#### **1. Library**

Until February 2017 we maintained our Persian lending library service through the work of dedicated volunteers. We also had a "branch" at the Meritage Centre. Our library members, particularly older adults, have benefited from this convenient facility which is fully accessible. We hoped to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the future. We have also recently experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The Library team were working on introducing a new computer software for the library. However the need to move from GGL has meant that the library service has been suspended.

#### **2. Cultural Club - Barbad**

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. The board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We run special 60+ parties on such occasions. We also hope that this can link up with our new community and environment project (see below).

#### **3. Hosting of art classes and cultural activities**

In the summer of 2015 we started a pilot of hosting art classes and cultural activities at the Meritage Centre on Sunday afternoons which have been very well received.

### **Community & Environment**

Between 2011 and 2015, we took part in various activities relating to the green environment. From 2013 to 2015, a long standing volunteer and member of our staff led this project. In 2013-14 the John Lyon's charity granted us £5,000 for a project in which young people worked on involving our community with organisations concerned with the protection of the green environment. This pilot project started in 2013-14 and ended recently. We hope to obtain further funding to expand these activities. In the last 2-3 years our volunteers have taken the initiative of starting a community allotment in Barnet. They have spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray.

### **Community Support**

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and companies. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

### **Farsophone's main office move**

Farsophone Association operated from the First floor of Golders Green Library (GGL) in North London for about 16 years. In 2013-2014, Barnet Council demanded a substantially higher rent. In return we asked for a leasehold agreement to formalise our tenancy and allow us to access the building independently for longer hours. This was agreed in principle. However the process of agreeing the terms of the lease stretched out until 2016.

Late 2016 and early 2017 we were informed that Barnet Council intended to restructure the GGL's building. This was due to start from mid-February 2017 and would take until July 2017. Significantly, cost of the lettable space after the restructure was prohibitive for Farsophone. We were also being given only a few weeks' notice (under the terms agreed for the lease we were entitled to at least one year's notice) which made it practically impossible for the Charity to find suitable affordable premises. We were also committed to working and collaborating with a public library which made other premises much less suitable for us.

We were then engaged in a period of intensive negotiations with Barnet Estates, looking into possible options. We are pleased to report that eventually we reached a mutually acceptable agreement. We agreed to move at very short notice to temporary premises at Colinhurst House in Hendon thus enabling Barnet Estates to implement their restructuring plan. In return, it was agreed that we would be able to move into the ground floor annex to Edgware library when it became available late 2017 or early 2018. Barnet Estates also committed to granting Farsophone a lease for this space. The terms of this lease have been agreed and are accepted by Farsophone's board. Broadly, the lease is for ten years for the first five years of which we shall have security of tenure with reasonably affordable rents.

The board of trustees would like to thank the officers of Barnet Estates with whom we negotiated in difficult circumstances for their positive attitude to solving the problem we all faced. We are also deeply indebted to Mr Rohit Sanghvi, our pro bono solicitor, for the huge amount of time and intensive effort he dedicated to supporting us in this process in February and March of 2017. We should also thank Mr Sanghvi for his very high quality advice over the previous few years when we were negotiating the terms of a lease for our space at GGL. The Board is certain that without his support we would not have achieved the positive result we did.

### **Financial review**

Total income in the year amounted to £107,950 (2015/16: £124,613) with total expenditure amounting to £126,085 (2015/16: £114,310 ) giving a deficit in the year of £18,135 (2015/16: surplus of £10,303). Accumulated income reserves at the balance sheet date were in surplus in the sum of £8,098 (unrestricted) (2015/16: £25,960 (unrestricted)) whilst capital reserves amounted to £231 (2015/16: £504) giving a total reserve surplus of £8,329 (2015/16: £26,464).

#### **Future developments**

The charity has been able to provide a good level of service using skilled and dedicated volunteers and a small number of paid staff. The board of trustees follow a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

#### **Risk management**

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity. However, currently the single top priority is raising funds for core costs and key services.

#### **Reserves Policy**

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income.

#### **Statement of trustees' responsibilities**

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approved by the board of trustees and signed on its behalf by:



**Mrs Poury Sadigh**  
**Trustee - Chair**

**28 January 2018**

I report on the financial statements of the Farsophone Association in Britain for the year ended 31 March 2017, which are set on pages 7 to 14.

**Respective responsibilities of trustees and examiners**

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b)(7)(b) of the 2011 Act; and
- state whether particular matters have come to our attention

**Basis of independent examiners report**

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

**Independent examiner's statement**

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

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounting records to be reached.



**Chrysostomos Kyprianou**  
**TKG Partnership Ltd**  
**Chartered Accountants**

Unit 3, Gateway Mews  
Ringway  
Bounds Green  
London N11 2UT

28 January 2018



**FARSOPHONE ASSOCIATION IN BRITAIN**  
**Statement of financial activities**  
**for the year ended 31 March 2017**

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2016/17</u> £	<u>Total 2015/16</u> £
<b>Income:</b>					
<i>Income from other charitable activities</i>					
Fundraising & other income	<b>2 &amp; 3</b>	-	107,950	107,950	124,613
<b>Total income</b>		<u>-</u>	<u>107,950</u>	<u>107,950</u>	<u>124,613</u>
<b>Expenditure</b>					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	<b>4</b>	-	122,285	122,285	110,810
Fundraising costs	<b>5</b>		3,800	3,800	3,500
<b>Total expenditure</b>		<u>-</u>	<u>126,085</u>	<u>126,085</u>	<u>114,310</u>
<b>Net income/(expenditure) and net movements in funds before gains and losses on investments</b>	<b>6</b>	-	(18,135)	(18,135)	10,303
<b>Total funds brought forward</b>		-	26,464	26,464	16,161
<b>Total funds carried forward</b>		<u>-</u>	<u>8,329</u>	<u>8,329</u>	<u>26,464</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.


**FARSOPHONE ASSOCIATION IN BRITAIN**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2017**

	<u>Notes</u>	<u>2016/17</u>		<u>2015/16</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	<b>11</b>		231		504
<b>Total fixed assets</b>			231		504
<b>Current Assets</b>					
Debtors	<b>12</b>	9,452		25,227	
Cash at bank and in hand		8,655		9,413	
<b>Total current assets</b>		18,107		34,640	
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	(10,009)		(8,680)	
<b>Net current assets</b>			8,098		25,960
<b>NET ASSETS</b>			<u>8,329</u>		<u>26,464</u>
<b>The funds of the Charity:</b>					
Unrestricted & Restricted income funds:	<b>14</b>		8,329		26,464
<b>TOTAL CHARITY FUNDS</b>			<u>8,329</u>		<u>26,464</u>

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.

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 28 January 2018

  
**Mrs Poury Sadigh**  
**Trustee & Chair**

  
**Mr Faramarz Radfar**  
**Trustee**

**FARSOPHONE ASSOCIATION IN BRITAIN**  
**Statement of cash flows**  
**For the year ended 31 March 2017**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Total Funds £</b>	<b>Prior year Funds £</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by (used in) operating activities</b>	<b>(758)</b>	<b>(3,615)</b>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	-	-
Purchase of property, plant and equipment	-	(463)
<b>Net cash provided by / (used in) operating activities</b>	<b>(758)</b>	<b>(4,078)</b>
Change in cash and cash equivalents in the reporting period	(758)	(4,078)
Cash and cash equivalents at the beginning of the reporting period	9,413	13,491
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>8,655</b>	<b>9,413</b>
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds for the reporting period (as per the SOFA)	(18,135)	10,303
Adjustments for :		
Depreciation charges	273	345
(increase)/decrease in debtors	15,775	(16,096)
increase/(decrease) in creditors	1,329	1,833
<b>Net cash provided by (used in) operating activities</b>	<b>(758)</b>	<b>(3,615)</b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank	8,655	9,413
<b>Total cash and cash equivalents</b>	<b>8,655</b>	<b>9,413</b>

**Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

**Basis of Preparation**

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 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.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

**Reconciliation with previous GAAP**

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 reinstatement of comparative item was required.

At the date of transition no other restatements were required.

**Incoming resources**

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

**Interest and investment income receivable**

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

**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 for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

**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 headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

**Taxation**

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

**Operating leases**

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

**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 in hand includes cash and short term highly liquid investments with a short maturity of less than three months 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

**Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

**Pensions**

The Trust operates a defined contribution pension scheme.

**FARSOPHONE ASSOCIATION IN BRITAIN**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**1 Legal status of the Trust**

The Trust is a registered charity governed by its Trust Deed dated 8 March 1998 and amended on 15 June 1998, 15 June 1998, 24 January 2017, 10 October 2010 and 28 October 2012.

**2 Financial performance of the charity**

	<b>2016/17</b>	<b>2015/16</b>
	<b>£</b>	<b>£</b>
Income	107,950	124,613
Expenditure on charitable activities	122,285	110,810
Governance costs	3,800	3,500
	<b>126,085</b>	<b>114,310</b>
Net income/(expenditure)	(18,135)	10,303
Total funds brought forward	26,464	16,161
Total funds carried forward	<b>8,329</b>	<b>26,464</b>
<b>Represented by:</b>		
Unrestricted funds	8,329	26,464
Restricted funds	-	-
	<b>8,329</b>	<b>26,464</b>

**3 Incoming resources**

**Unrestricted income:**

Donations	12,953	7,574
Social Care for 60+ (Entry fees,surplus sales,etc)	12,586	16,970
MWS fees for well-being services (IAPT)	81,261	83,423
Sale of asset	100	-
Membership fees	83	69
Hosting fees	955	1,625
Other operating income	12	171

**Restricted income:**

Milly Apthorp's Charitable Trust -	-	200
MWS fees for well-being services (BLF* fund)	-	14,581
	<b>107,950</b>	<b>124,613</b>

**4 Analysis of expenditure on charitable activities**

Staff costs	45,511	38,990
Other running costs	76,774	71,820
	<b>122,285</b>	<b>110,810</b>

**5 Analysis of governance and support cost**

Staff costs	3,000	3,000
Other costs	800	500
	<b>3,800</b>	<b>3,500</b>

**6 Net income /(expenditure) for the year**

This is stated after charging:

Depreciation - owned assets	273	345
Reporting accountants remuneration for audit services	-	500
Reporting accountants remuneration	<b>800</b>	<b>-</b>

**FARSOPHONE ASSOCIATION IN BRITAIN**
**Notes to the financial statements  
for the year ended 31 March 2017**

	2016/17 £	2015/16 £
<b>7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel</b>		
Wages and salaries	44,896	37,617
Employers national insurance	615	1,373
	<u>45,511</u>	<u>38,990</u>

The average number of staff employed during the year were as follows:

Direct charitable	2	2
	<u>2</u>	<u>2</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

-	-
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**8 Trustees' remuneration**

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

**9 Related party transactions**

There were no related party transactions to be disclosed during the year under review.

**10 Corporation Tax**

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

**11 Tangible fixed assets**

	Office equipment	Total
<b>Cost:</b>		
At 1 April 2016	6,853	6,853
Additions	-	-
At 31 March 2017	<u>6,853</u>	<u>6,853</u>
<b>Depreciation</b>		
At 1 April 2016	6,349	6,349
Charge in year	273	273
At 31 March 2017	<u>6,622</u>	<u>6,622</u>
<b>Net book value</b>		
At 31 March 2017	<u>231</u>	<u>231</u>
At 31 March 2016	<u>504</u>	<u>504</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

**FARSOPHONE ASSOCIATION IN BRITAIN**
**Notes to the financial statements**
**for the year ended 31 March 2017**

<b>12 Debtors</b>	<b>2016/17</b>	<b>2015/16</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income		
Accrued income	8,802	24,877
Other debtors	650	350
	<u>9,452</u>	<u>25,227</u>
<b>13 Creditors</b>		
<b>Amounts falling due within one year:</b>		
Other taxation & social security	1,011	870
Other creditors & accruals	8,998	7,810
	<u>10,009</u>	<u>8,680</u>

**14 Analysis of charitable funds**
**Analysis of movement in unrestricted funds**

	<b>Balance at 01/04/2016</b>	<b>Income</b>	<b>Expenditure</b>	<b>Inter fund Transfer</b>	<b>Balance at 31/03/2017</b>
General fund	25,960	107,950	125,812	-	8,098
Capital Reserve - designated	504	-	273	-	231
Total unrestricted funds	<u>26,464</u>	<u>107,950</u>	<u>126,085</u>	<u>-</u>	<u>8,329</u>

**Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
Fixed assets	-	231	-	231
Cash at bank	8,655	-	-	8,655
Net assets/(liabilities)	(557)	-	-	(557)
	<u>8,098</u>	<u>231</u>	<u>-</u>	<u>8,329</u>



**FARSOPHONE ASSOCIATION IN BRITAIN**  
**DETAILED INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31 MARCH 2017**

	2016/17 £	2015/16 £
<b>Income</b>		
<u>Restricted income (grants receivable)</u>		
Milly Apthorp's Charitable Trust -		200
MWS fees for well-being services (BLF* fund)	-	14,581
	-	14,781
<u>Unrestricted income (fundraising, contract income and other)</u>		
Donations	12,953	7,574
Social Care for 60+ (Entry fees,surplus sales,etc)	12,586	16,970
MWS fees for well-being services (IAPT)	81,261	83,423
Sale of asset	100	-
Membership fees	83	69
Hosting fees	955	1,625
Other operating income	12	171
	<u>107,950</u>	<u>124,613</u>
<b>Expenditure</b>		
Staff salaries (Including NI & pension contribution)	45,511	38,990
Volunteer expenses (excluding 60+ project)	1,549	3,058
DBS	-	103
Insurance	1,307	1,473
Printing, postage, stationery and other office expenses	1,245	1,051
Telephone and internet	1,410	1,280
Repairs & maintenance (includes software & minor equipment)	356	624
Audit & accountancy	800	500
Counselling supervisor fees	5,159	3,550
Fee to counsellors under MWS contracts	46,042	39,897
Subscriptions	531	541
Hall Hire (excluding 60+ project and Sundays hosting)	50	1,820
Depreciation	273	345
Staff travel, subsistence	135	69
Social care for 60+ excluding staff costs (note below)	15,571	16,761
Rent and costs of main office move	3,275	3,095
Sundays hosting hall rental and other costs	1,505	-
Allotment Expenses	558	691
Training	375	-
Other Expenses	433	462
	<u>126,085</u>	<u>114,310</u>
<b>NET INCOMING/(OUTGOINGS) IN YEAR</b>	<u>(18,135)</u>	<u>10,303</u>
<b>Social care for 60+ - analysis of costs</b>		
Food, fruit and other consumables	10,091	10,331
Hall rental	1,100	2,100
Volunteers' expenses	889	965
Musician fees	2,770	2,840
Special decorations & displays + other costs	721	525
	<u>15,571</u>	<u>16,761</u>