

**COMPANY REGISTRATION NUMBER: 04468629**

**CHARITY REGISTRATION NUMBER: 1095180**

**Asylum Link Merseyside  
Company Limited by Guarantee  
Financial Statements  
30 June 2017**

**GRC Accountants Ltd  
166 Banks Road  
West Kirby  
Wirral  
CH48 0RH**

**Asylum Link Merseyside**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2017**

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# Asylum Link Merseyside

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2017

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2017.

#### Legal and Administrative Information

##### Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

##### Reference and administrative details

**Registered charity name** Asylum Link Merseyside

**Charity registration number** 1095180

**Company registration number** 04468629

**Principal office and registered office** St Anne's Centre  
Overbury Street  
Liverpool  
Merseyside  
L7 3HJ

##### The trustees

Sister Kathleen Ashurst	
Bill Chambers	Chair
Neil Cunningham	Treasurer appointed October 2017
Paula Grey	
Ernest Katsande	
Denia Kincade	Secretary
Emad Lilo	
Garrick Prayogg	
Jim McCrossan	Resigned October 2017
Bridie Sharkey	Appointed December 2016
Matthew Smith	Appointed December 2016 – Resigned August 2017

**Company secretary** Denia Kincade

**Independent Examiner** Gareth Cooper FCCA  
Chartered Certified Accountant  
GRC Accountants Ltd  
166 Banks Road  
West Kirby  
Wirral  
CH48 0RH

**Bankers** The Co-operative Bank plc  
CAF Bank Ltd

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# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2017**

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#### **Trustees and officers**

All trustees and officers bring with them particular skills and experience which will be of great benefit to the charity.

Attendance at board meetings is approximately every six weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in various negotiations to obtain additional premises space for ALM, and in undertaking staff reviews

#### **Objectives and activities**

The objectives of ALM are:

a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information advice and assistance. b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

#### **Review of developments**

##### **Premises**

The renegotiation of the lease with the Archdiocese has progressed at a slow pace but was finally signed by trustees on 9 January 2018.

The major event this year has been the return of half the space formerly occupied by Asylum Link Merseyside to the St Anne's Parish. This has put considerable pressure on the remaining space and meant the return of rooms supporting our shop and our food store to the Parish and the movement of the shop (which generates almost £30k each year) to the Big 'Chas' Room. As a result, we have lost space for the social and recreational activities so greatly valued by the Asylum Seekers and our partners.

To overcome this loss of space we have gained the 2nd and 3rd floors of the Presbytery but this extensive and potentially useful opportunity is in a poor state of repair and requires approximately £200k to refurbish it to a standard which is both safe and useable. Additionally, we have had to juggle the cost of these new opportunities against the provision of ongoing vital services.

##### **Funding**

Fund raising remains our major challenge and much effort has been put into large scale and small scale fund raising. In the year to June 2017 there was a drastic fall in funding to £275k compared with £422k in the year to June 2016). Additionally, it cost £353,759 or almost £1,000 per day to run ALM.

In the year to June 2017 we spent £78,000 more than we brought in. Although our expenditure has been fairly stable in the year, each month we spent £6,500 more than we received. This has meant using our reserves far more than we would have liked. Our closing reserves show a corresponding depletion compared with the previous year i.e. £168k @ June 2017 and £246k @ June 2016.

Additionally, we are obliged to keep a statutory reserve of £27,680 in the bank to pay for the costs and responsibilities of possible Redundancy.

##### **Others**

Mindful of the need to work ever more efficiently and to minimise costs where we can, there has been a major overhaul of the staff structures, reassigning job roles to make responsibilities clearer and easier to understand. For an organisation largely run with volunteers this was not just desirable but essential. It will also see the Trustees play a far more active role supporting staff and volunteers.



## **Asylum Link Merseyside**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2017**

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Within the destitution project, and supported by Churches Together in the Merseyside Region[SAS], work with the Diocese of Liverpool has allowed a former presbytery to be brought into use for the destitute. However a planned night shelter will not now take place due to lack of funding.

Our Partnership work progresses with formal arrangements with Merseyside Refugee Support Network, Faiths4Change, the Greater Manchester Immigration Aid Unit, The Red Cross and Refugee Action, delivering a range of projects from Health and Well Being to Complex Casework for destitute and Family Reunion Visas. More informal work is planned with other charities such as the Brain Charity and the Cass Foundation.

We have made strenuous efforts through the year to visit as many of the new dispersal areas as possible and take part in the Multi Agency Forums in most of the other boroughs. Many people from other areas have come to visit ALM when setting up their own drop-ins. Behind some of this work is a revitalised Information Roadshow, which is seen by hundreds of people each year and will form a major part of our work around cohesion and integration in the coming year.

#### **Administration and finance**

Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

A Manager is responsible for Administration and Finance, reporting to the Centre Manager, and also to the Treasurer for Finance issues.

Our Treasurer, Jim McCrossan, resigned in October 2017 and his financial acumen, experience and close scrutiny of finance matters will be sorely missed. We owe Jim a huge debt of gratitude for his presence and his efforts over the past few years and wish him luck in his new life in London.

Neil Cunningham has taken over as Treasurer from October 2017.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 January 2018 and signed on behalf of the board of trustees by:



Signed by  
**Bill Chambers**  
Chair

# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Asylum Link Merseyside**

**Year ended 30 June 2017**

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I report on the financial statements for the year ended 30 June 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

#### **Respective responsibilities of trustees and examiner**

The 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 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of opinion 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.

# Asylum Link Merseyside

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Asylum Link Merseyside (continued)

Year ended 30 June 2017

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#### Independent examiner's statement, report and opinion

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



20/3/18

Gareth Cooper FCCA  
Chartered Certified Accountant

GRC Accountants Ltd  
166 Banks Road  
West Kirby  
Wirral  
CH48 0RH

# Asylum Link Merseyside

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

30 June 2017

				2017	2016
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	146,784	85,715	232,499	375,031
Activities for generating funds	5	42,488	(27)	42,460	47,022
Investment income	6	115	—	115	149
<b>Total income</b>		<u>189,387</u>	<u>85,688</u>	<u>275,074</u>	<u>422,202</u>
<b>Expenditure</b>					
Expenditure on charitable activities		250,234	103,609	353,843	326,607
<b>Total expenditure</b>		<u>250,234</u>	<u>103,609</u>	<u>353,843</u>	<u>326,607</u>
<b>Net (expenditure)/income</b>		<u>(60,847)</u>	<u>(17,921)</u>	<u>(78,769)</u>	<u>95,595</u>
Transfers between funds		(19,861)	19,861	—	—
<b>Net movement in funds</b>		<u>(80,708)</u>	<u>1,940</u>	<u>(78,769)</u>	<u>95,595</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		217,802	28,871	246,673	151,078
<b>Total funds carried forward</b>		<u>137,094</u>	<u>30,811</u>	<u>167,905</u>	<u>246,673</u>

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 8 to 17 form part of these financial statements.

**Asylum Link Merseyside**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 June 2017**

		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>12</b>	3,352	2,495
<b>Current assets</b>			
Debtors	<b>13</b>	2,844	3,347
Cash at bank and in hand		162,404	241,526
		<u>165,248</u>	<u>244,873</u>
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	695	695
<b>Net current assets</b>		<u>164,553</u>	<u>244,178</u>
<b>Total assets less current liabilities</b>		<u>167,905</u>	<u>246,673</u>
<b>Net assets</b>		<u>167,905</u>	<u>246,673</u>
<b>Funds of the charity</b>			
Restricted funds		30,811	28,871
Unrestricted funds		137,094	217,802
<b>Total charity funds</b>	<b>15</b>	<u>167,905</u>	<u>246,673</u>

For the year ending 30 June 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The shareholders have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23/1/18, and are signed on behalf of the board by:



Denia Kincade  
Director

The notes on pages 8 to 17 form part of these financial statements.

# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 June 2017**

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#### **1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Anne's Centre, Overbury Street, Liverpool, Merseyside, L7 3HJ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 30 June 2017**

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#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.



# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 30 June 2017**

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#### **3. Accounting policies *(continued)***

##### **Allocation of support costs:**

The methods and principles for the allocation and apportionment of support costs between the different activities are:-

30% Casework, 30% Destitution, 10% Education & Training, 30% Social Support with the exception of Volunteers

Expenses and Grants to Service Users which are allocated as follows:

95% Destitution, 5% Casework

These allocations are based on staff time, floor area and usage.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Furniture	- 25% reducing balance
Office equipment	- 30% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.



# **Asylum Link Merseyside**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 30 June 2017**

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#### **3. Accounting policies** *(continued)*

##### **Impairment of fixed assets** *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Donations	113,847	3,874	117,720
<b>Grants</b>			
Grants	31,645	82,341	113,987
<b>Subscriptions</b>			
Members' subscriptions	42	–	42
<b>Other donations and legacies</b>			
Other donations	1,250	(500)	750
	<u>146,784</u>	<u>85,715</u>	<u>232,499</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Donations	162,166	–	162,166
<b>Grants</b>			
Grants	130,488	82,141	212,629
<b>Subscriptions</b>			
Members' subscriptions	236	–	236

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Other donations and legacies</b>			
Other donations	—	—	—
	<u>292,890</u>	<u>82,141</u>	<u>375,031</u>

#### 5. Other Charitable Activities for Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising events	3,785	—	3,785
Recycling	25,813	(27)	25,785
Student Placements	7,560	—	7,560
Other	5,330	—	5,330
	<u>42,488</u>	<u>(27)</u>	<u>42,460</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Fundraising events	4,204	—	4,204
Recycling	30,248	10	30,258
Student Placements	6,230	—	6,230
Other	6,330	—	6,330
	<u>47,012</u>	<u>10</u>	<u>47,022</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Other bank deposit interest received	<u>115</u>	<u>115</u>	<u>149</u>	<u>149</u>

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable expenditure	5,825	45,038	50,863
Support costs	240,936	58,545	299,481
Governance costs	3,473	26	3,499
	<u>250,234</u>	<u>103,609</u>	<u>353,843</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Charitable expenditure	7,446	49,584	57,030
Support costs	169,015	99,170	268,185
Governance costs	1,392		1,392
	<u>177,853</u>	<u>148,754</u>	<u>326,607</u>

#### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	<u>1,401</u>	<u>1,026</u>

#### 9. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>895</u>	<u>895</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017 £	2016 £
Wages and salaries	153,560	143,821
Social security costs	13,001	21,907
Employer contributions to pension plans	2,218	1,800
	<u>168,779</u>	<u>167,528</u>

The average head count of employees during the year was 5 (2016: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2017 No.	2016 No.
Engaged on charitable activities	<u>5</u>	<u>5</u>

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2017

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#### 10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

#### 11. Trustee remuneration and expenses

No trustees or persons connected with them received any remuneration. £273 (2016:£18) was reimbursed to Trustees for expenses incurred in direct relation to the charity.

#### 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 July 2016	13,457	30,078	43,535
Additions	—	2,258	2,258
<b>At 30 June 2017</b>	<u>13,457</u>	<u>32,336</u>	<u>45,793</u>
<b>Depreciation</b>			
At 1 July 2016	12,991	28,049	41,040
Charge for the year	116	1,285	1,401
<b>At 30 June 2017</b>	<u>13,107</u>	<u>29,334</u>	<u>42,441</u>
<b>Carrying amount</b>			
<b>At 30 June 2017</b>	<u>350</u>	<u>3,002</u>	<u>3,352</u>
At 30 June 2016	<u>466</u>	<u>2,029</u>	<u>2,495</u>

#### 13. Debtors

	2017 £	2016 £
Other debtors	<u>2,844</u>	<u>3,347</u>

#### 14. Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors	<u>695</u>	<u>695</u>

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2016	Income	Expenditure	Transfers	At 30 June 2017
	£	£	£	£	£
General funds	217,802	189,387	(250,234)	(19,861)	137,094

##### Restricted funds

	At 1 July 2016	Income	Expenditure	Transfers	At 30 June 2017
	£	£	£	£	£
Restricted Fund	28,871	85,688	(103,609)	19,861	30,811

#### 16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Tangible fixed assets	1,169	2,183	3,352
Current assets	136,620	28,628	165,248
Creditors less than 1 year	(695)	—	(695)
<b>Net assets</b>	<b>137,094</b>	<b>30,811</b>	<b>167,905</b>

# Asylum Link Merseyside

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

The Individual funds included as above are: -

	Funds at 2016	Movements in Funds as below	Transfers Between funds	Funds at 2017
	£	£	£	£
<b>Restricted Funds:</b>				
Caroline Tod Trust	2,061	658		2,719
LCVS	-	11,957		11,957
Big Lottery TWB	-			-
Big Lottery Destitution Partnership	13,901	6,443	(15,515)	4,829
John Moores Foundation	2,848	2,517		5,365
British Red Cross	(334)	943		609
Sports England			99	99
SAS CTMR	(3,800)	(4,362)	5,059	(3,103)
Hemby Charitable Trust	1,792	(168)		1,624
ALM Women's Group	604	74		678
The AB Charitable Trust	(1,250)		1,250	-
LP Visiting Group	1,373			1,373
CCG Fund	8,476	(10,146)		(1,670)
Mayors Office	3,200	(1,058)		2,142
Carillion RLBHUT		1,500		1,500
LCSV Community		1,748	(143)	1,605
The Tablet		(143)	143	-
Football & Fitness Fund		209		209
ALM Refurbishment Fund		874		874
<b>Unrestricted Funds:</b>	217,802	(89,816)	9,107	137,093
	<b>246,673</b>	<b>(78,770)</b>	<b>-</b>	<b>167,905</b>

**Asylum Link Merseyside**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30 June 2017**

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**The following pages do not form part of the financial statements.**



# Asylum Link Merseyside

Company Limited by Guarantee

## Detailed Statement of Financial Activities

30 June 2017

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	2017 £	2016 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	117,720	162,166
Grants	113,987	212,629
Members' subscriptions	42	236
Other donations	750	—
	<u>232,499</u>	<u>375,031</u>
<b>Activities for generating funds</b>		
Fundraising events	3,785	4,204
Recycling	25,785	30,258
Student Placements	7,560	6,230
Other	5,330	6,330
	<u>42,460</u>	<u>47,022</u>
<b>Investment income</b>		
Other bank deposit interest received	115	149
	<u>115</u>	<u>149</u>
<b>Total income</b>	<u>275,074</u>	<u>422,202</u>
<b>Expenditure on charitable activities</b>	<u>353,843</u>	<u>326,607</u>
<b>Net (expenditure)/income</b>	<u>(78,769)</u>	<u>95,595</u>

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# Asylum Link Merseyside

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

30 June 2017

### Incoming Resources

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Donations	113,847	3,874	117,721	162,166
Grant	31,645	82,341	113,986	212,629
Members' Subscriptions	42		42	236
Other donations	1,250	(500)	750	-
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>146,784</b>	<b>85,715</b>	<b>232,499</b>	<b>375,031</b>
 <b>Activities for generating funds</b>				
Fundraising activities	3,785		3,785	4,204
Recycling	25,813	(27)	25,785	30,258
Student Placements	7,560		7,560	6,230
Other	5,330		5,330	6,330
<b>Total of activities for generating funds</b>	<b>42,488</b>	<b>(27)</b>	<b>42,460</b>	<b>47,022</b>
 <b>Investment Income</b>				
Other bank deposit interest received	115		115	149
<b>Total Investment Income</b>	<b>115</b>	<b>0</b>	<b>115</b>	<b>149</b>
 <b>Total Incoming Resources</b>	<b>189,387</b>	<b>85,688</b>	<b>275,074</b>	<b>422,202</b>

# Asylum Link Merseyside

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

30 June 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Charitable expenditure</b>				
Services Provided	3,348	39,280	42,628	44,355
Grants to service users	115	5,758	5,873	8,985
Legal & professional	2,362		2,362	3,690
	5,825	45,038	50,863	57,030
<b>Support costs of charitable activities</b>				
Gross wages and salaries	136,244	17,316	153,560	143,821
Employers' NI - Charitable activities	12,556	445	13,001	21,907
Salaries, pensions & NI recharged to other organisations	2,041	177	2,218	1,800
Volunteers' Costs	16,794	16,424	33,218	27,806
Travel	2,804	747	3,551	2,656
Subscriptions	5,295	781	6,076	-
Bad debts	241		241	37
Depreciation of assets	466	935	1,401	1,026
Premises	11,848	1,251	13,099	14,167
General office & finance	43,361	19,893	63,254	54,965
Communications	9,286	576	9,862	
<b>Total Support costs</b>	240,936	58,545	299,481	268,185
<b>Specific governance costs</b>				
Indemnity Insurance	2,272		2,272	497
Independent Examiner's Fees	895		895	895
Trustees' expenses	247	26	273	-
Bank charges	59	-	59	-
<b>Total governance costs</b>	3,473	26	3,499	1,392
<b>Total Expended</b>	250,234	103,609	353,843	326,607