

Company Registration Number - 04644258

The Charity Registration Number - 1098825

Family Refugee Support Project

Report and Accounts

30 September 2018



Family Refugee Support Project

Report and accounts for the year ended 30 September 2018

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Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2018

The Trustees present their Report and Accounts for the year ended 30 September 2018, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is Family Refugee Support Project

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

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098825

Legal structure of the charity

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

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

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

The trustees are all individuals.

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

Toxteth Town Hall
15 High Park Street, Liverpool,
Merseyside, L8 8DX.
Telephone: 0151 728 9340
Email Address: info@frsp.org.uk
Website: www.familyrefugeesupportproject.btck.co.uk/

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
I Amoako		
A Brown		
A Chiumento		
K Jonason		
H McKendrick		
E K McLean		
J S Nelki		
R L Waugh		

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Trustees' Annual Report for the year ended 30 September 2018

The following persons served as Trustees during the year ended 30 September 2018 :-

The trustees who served as a trustee in the reporting period and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
I Amoako	24 May 2018	
A Brown		
A Chiumento		
P F Hyland		17 July 2018
K Jonason		
J McGuinness		12 April 2019
H McKendrick	24 May 2018	
E K McLean		
J S Nelki		
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity

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

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

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

FRSP has continued to support refugee and asylum seeking families through the provision of psychotherapy and therapeutic horticulture. In addition, group work has continued throughout the period. Tailored English classes for clients unable to access mainstream provision took place in the period.

Clients who have moved on from therapy have remained in touch with the project accessing support with practical issues and joining in with social activities.

FRSP has continued to provide psychological therapy to refugee and asylum seeking families, to support their mental health, supporting their capacity to parent and nurture their children.

The charity has continued to provide support to refugee and asylum seeking families to ensure they are able to access statutory services including school, health and housing, avoiding problems that may escalate requiring greater input later.

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

FRSP has promoted local growing of food and distributed plants to local projects and community members for a small fee that supports the yearly purchase of heating, seeds, pots and soil.

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The charity has contributed to the wider understanding of issues affecting refugee and asylum seeking families, chairing the Access to Education group, feeding into local strategy and planning.

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

The short term and longer term aims and objectives.

In the next year, FRSP seeks to:

- Continue to provide the services funded under existing agreements with Big Lottery and Lloyds Bank Foundation.
- Develop further a strategy based on future sustainability, including establishing a new model of counselling provision utilising volunteers to increase client access.

Beyond the year ahead, FRSP seeks to:

- Develop a fundraising strategy, exploring different sources of funding to develop and maintain the project model into the future.
- Explore additional elements of service provision to enhance the scope of services to families and to maximise access.

How the charity monitors and assesses its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders. Success is measured through client feedback and data against the planned activities and aims. In addition to meeting the planned targets, an external evaluation of the horticultural elements of the project took place, demonstrating the high value to project clients of this part of the service.

Resources used in the activities undertaken during the year.

The charity has used grants awarded as planned for the activities during the year, including payment of staff, interpreting fees and client travel expenses to enable fair access. The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside.

In addition to grants, raised funds have supported further fundraising activities, events and promoted the work of the project in the local community, including a project Ceilidh and garden open day.

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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Trustees' Annual Report for the year ended 30 September 2018

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

The charity has continued to provide support to refugee and asylum seeking parents at the levels established in the previous year, seeing an ending to a grant from Liverpool's CCG, and the start of a grant from Lloyds Bank Foundation.

FRSP held a series of meetings to inform a new forward strategic plan, involving clients, staff, volunteers and trustees. A new strategic plan is in process to take the charity beyond the existing funded period.

The project has maintained fully two horticultural sites comprising two adjoining allotments and a therapeutic garden, developing further the garden therapy rooms to increase client access year round.

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

FRSP has delivered 522 counselling sessions and 223 support sessions during the year, with 296 drop-ins to the weekly session for current and ex-clients. 58 adults benefitted, from 33 families.

In addition to trauma-focused therapy, families were supported with: accessing school places, employment and education for adults, accessing ESOL provision, debt management, family reunion, understanding the asylum process, understanding UK systems, learning about the changing UK climate and culture and accessing benefits.

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

FRSP has supported refugee and asylum seeking families in a number of key areas, avoiding difficulty for other mainstream services that are struggling to meet needs across the local community. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process.

Information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients.

FRSP continues to contribute to the local and regional networks that help inform policy and practice in the areas of mental health and well-being through formal and informal information sharing forums and protocols.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2018

How the charity makes decisions and how decisions are delegated.

The overall strategy of the company is led by the Board of Trustees, supported by the Project Director and staff team. Operational management and clinical management decisions are delegated to the Project Director. All policy decisions are approved by trustees. All funding bids and agreements must be passed by trustees.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

The Chief Executive Officer is J Geddes (Project Director).

The trustees' bankers and advisors

Bankers HSBC, Lord Street, Liverpool, L2 6PG

Financial review

The charity's financial position at the end of the year ended 30 September 2018

The financial position of the charity at 30 September 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018 £	2017 £
Net Income/(expenditure)	8,942	(1,866)
Unrestricted Revenue Funds available for the general purposes of the charity	26,294	27,531
Restricted Revenue Funds	35,330	25,151
Total Funds	61,624	52,682

Financial review of the position at the reporting date, 30 September 2018 .

The financial statements are set out on pages 11 to 25.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £8,942 (2017 - £1,866 net outgoing resources).

The total reserves at the year end stand at £61,624 (2017 - £52,682). Free unrestricted liquid reserves amounted to £26,294 (2017 - £27,532).

During the year FRSP received funding from the Lloyds Bank Foundation, the Big Lottery and the Liverpool Clinical Commissioning Group and from various individuals and fundraising activities for which the trustees are grateful.

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

The trustees consider the financial performance by the charity during the year to have been satisfactory.

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Trustees' Annual Report for the year ended 30 September 2018

Policies on reserves.

At 30 September 2018 restricted and unrestricted reserves amounted to £26,294 and £35,330 respectively. The reserves held by the charity represent approximately 3 months' costs and it is expected that these reserves will be fully utilised within the year.

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

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

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

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

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Trustees' Annual Report for the year ended 30 September 2018

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

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

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

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 24.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 20 June 2019.



A Brown
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2018

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 24 for the year ended 30 September 2018 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2018 (continued)

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011; or

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Walton BA FCA - Independent Examiner

Fellow of the Institute of Chartered Accountants in England & Wales

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

This report was signed on 20 June 2019

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2018

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2018, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018	2018	2018	2017
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	1,736	139,699	141,435	127,759
Other trading activities	A3	2,663	-	2,663	2,668
Total Income	A	4,399	139,699	144,098	130,427
Expenditure on:					
Charitable activities	B2	5,636	129,520	135,156	132,293
Total expenditure	B	5,636	129,520	135,156	132,293
Net Income/(expenditure) for the year		(1,237)	10,179	8,942	(1,866)
Net income after transfers	A-B	(1,237)	10,179	8,942	(1,866)
Net movement in funds		(1,237)	10,179	8,942	(1,866)
Reconciliation of funds:-					
Total funds brought forward	E	27,531	25,151	52,682	54,548
Total funds carried forward		26,294	35,330	61,624	52,682

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

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

All activities derive from continuing operations

The notes attached on pages 15 to 24 form an integral part of these accounts.

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

	SORP Ref	Prior Year Unrestricted Funds 2017 £	Prior Year Restricted Funds 2017 £	Prior Year Total Funds 2017 £
Income from:				
Donations & Legacies	A1	3,699	124,060	127,759
Other trading activities	A3	2,668	-	2,668
Total income	A	<u>6,367</u>	<u>124,060</u>	<u>130,427</u>
Expenditure on:				
Charitable activities	B2	736	131,557	132,293
Total expenditure	B	<u>736</u>	<u>131,557</u>	<u>132,293</u>
Net expenditure for the year		5,631	(7,497)	(1,866)
Net income after transfers		<u>5,631</u>	<u>(7,497)</u>	<u>(1,866)</u>
Net movement in funds		<u>5,631</u>	<u>(7,497)</u>	<u>(1,866)</u>
Reconciliation of funds:-				
	E			
Total funds brought forward		21,900	32,648	54,548
Total funds carried forward		<u>27,531</u>	<u>25,151</u>	<u>52,682</u>

All activities derive from continuing operations

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

The notes attached on pages 15 to 24 form an Integral part of these accounts.

Family Refugee Support Project - Movements in revenue funds for the year ended 30 September 2018

Revenue accumulated funds

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
Accumulated funds brought forward	27,531	25,151	52,682	54,548
Recognised gains and losses before transfers	(1,237)	10,179	8,942	(1,866)
Closing revenue funds	<u>26,294</u>	<u>35,330</u>	<u>61,624</u>	<u>52,682</u>

Summary of funds

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Revenue accumulated funds	<u>26,294</u>	<u>35,330</u>	<u>61,624</u>	<u>52,682</u>

The notes attached on pages 15 to 24 form an integral part of these accounts.

**Family Refugee Support Project
Income and Expenditure Account for the year ended 30 September 2018 as required by
the Companies Act 2006**

	2018 £	2017 £
Income		
Income from operations	144,098	130,427
Investment Income		
Gross income in the year before exceptional items	<u>144,098</u>	<u>130,427</u>
Gross income in the year including exceptional items	<u>144,098</u>	<u>130,427</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	134,496	131,621
Governance costs	660	672
Total expenditure in the year	<u>135,156</u>	<u>132,293</u>
Net (expenditure)/income before tax in the financial year	8,942	(1,866)
Tax on surplus on ordinary activities	-	-
Net (expenditure)/income after tax in the financial year	<u>8,942</u>	<u>(1,866)</u>
(Deficit)/retained surplus for the financial year	<u>8,942</u>	<u>(1,866)</u>

All activities derive from continuing operations

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

The notes attached on pages 15 to 24 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2018

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	Notes	SORP Ref	2018 £	2018 £	2017 £	2017 £
Current assets						
Debtors	11	B B2	1,733		1,693	
Cash at bank and in hand		B4	62,344		59,184	
Total current assets			<u>64,077</u>		<u>60,877</u>	
Creditors: amounts falling due within one year						
	12	C1	<u>(2,453)</u>		<u>(8,195)</u>	
Net current assets				61,624		52,682
The total net assets of the charity				<u>61,624</u>		<u>52,682</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	16	D2		35,330		25,151
Unrestricted Funds						
Unrestricted Revenue Funds	16	D3		26,294		27,531
Total charity funds				<u>61,624</u>		<u>52,682</u>

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

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

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A. Brown

A Brown

Trustee

Approved by the board of trustees on 20 June 2019

The notes attached on pages 15 to 24 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Public benefit

Family Refugee Support Project meets the definition of a public benefit entity under FRS 102.

Policies relating to categories of income and income recognition.

Income recognition

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

Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, and 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.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable settlement will be required, and when the amount of the obligation can be measured or reliably estimated.

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in the Trustees' Report

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance,

5 Net surplus before tax in the financial year

	2018	2017
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	5,499	2,983

6 Staff costs and emoluments

<i>Salary costs</i>	2018	2017
	£	£
Gross Salaries	81,371	85,223
Employer's National Insurance	3,066	3,349
Employer's operating costs of defined contribution pension schemes	5,499	2,983
Total salaries, wages and related costs	89,936	91,555

<i>Numbers of full time employees or full time equivalents</i>	2018	2017
The average number of total staff employed in the year was	5	5
The average number of part time staff employed in the year was	5	5
The estimated full time equivalent number of all staff employed in the year was	2	2
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	2	2
The estimated full time equivalent number of all staff employed as above	2	2

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

No employees received emoluments in excess of £60,000 per annum.

7 Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred Income - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Liverpool Clinical Commissioning Group	5,440	(5,440)	-	-
Total	5,440	(5,440)	-	-

	2018	2017
	£	£
These deferrals are included in creditors	-	5,440

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

10 Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2017	13,666	13,666
At 30 September 2018	13,666	13,666
Depreciation		
At 1 October 2017	13,666	13,666
At 30 September 2018	13,666	13,666
Net book value		
At 30 September 2018	-	-
At 30 September 2017	-	-

All assets are used for direct charitable purposes.

11 Debtors

	2018	2017
	£	£
Prepayments and accrued income	1,733	1,693

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

12 Creditors: amounts falling due within one year	2018	2017
	£	£
Accruals	600	600
Deferred Income - Restricted funds	-	5,440
PAYE, NIC, VAT and other taxes	1,392	1,475
Other creditors	461	680
	<u>2,453</u>	<u>8,195</u>

13 Financial commitments under operating leases	2018	2017
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	<u>1,670</u>	<u>1,670</u>

14 Income and Expenditure account summary	2018	2017
	£	£
At 1 October 2017	52,682	54,548
Surplus/(loss) after tax for the year	8,942	(1,866)
At 30 September 2018	<u>61,624</u>	<u>52,682</u>

15 Particulars of how individual funds are represented by assets and liabilities

At 30 September 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	26,294	-	37,783	64,077
Current Liabilities	-	-	(2,453)	(2,453)
	<u>26,294</u>	<u>-</u>	<u>35,330</u>	<u>61,624</u>
At 1 October 2017	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	27,531	-	33,346	60,877
Current Liabilities	-	-	(8,195)	(8,195)
	<u>27,531</u>	<u>-</u>	<u>25,151</u>	<u>52,682</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

16 Change in total funds over the year as shown in Note 15, analysed by individual funds

	Funds brought forward from 2017	Movement in funds in 2018	Transfers between funds in 2018	Funds carried forward to 2019
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	27,531	(1,237)	-	26,294
Total unrestricted and designated funds	27,531	(1,237)	-	26,294
Restricted funds:-				
Restricted Revenue Funds	25,151	10,179	-	35,330
Total restricted funds	25,151	10,179	-	35,330
Total charity funds	52,682	8,942	-	61,624

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018	2018	2018	2018
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	4,399	(5,636)	-	(1,237)
Restricted funds:-				
Restricted Revenue Funds	139,699	(129,520)	-	10,179
	144,098	(135,156)	-	8,942

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

Unrestricted and designated funds:-

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

Restricted funds:-

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2018

19 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

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

Family Refugee Support Project

Detailed analysis of Income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

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

20 Donations and Legacies

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Donations and gifts from Individuals				
Small donations individually less than £1000	1,736	-	1,736	3,699
Total donations and gifts from Individuals	1,736	-	1,736	3,699
Revenue grants from government and public bodies				
Big Lottery Fund	-	99,696	99,696	98,492
Liverpool Clinical Commissioning group	-	13,600	13,600	25,568
Total public sector revenue grants	-	113,296	113,296	124,060
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	1,700	1,700	-
Lloyds Bank Foundation	-	24,703	24,703	-
Total private sector revenue grants	-	26,403	26,403	-
Total Donations and Legacies	A1 1,736	139,699	141,435	127,759

21 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Income from fundraising events	2,663	-	2,663	2,668
Total from other activities	A3 2,663	-	2,663	2,668

Family Refugee Support Project

Detailed analysis of Income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Gross wages and salaries - charitable activities	200	81,171	81,371	85,223
Employers' NI - Charitable activities	-	3,066	3,066	3,349
Defined contribution pension costs - charitable activities	-	5,499	5,499	2,983
Interpreting services	-	13,866	13,866	15,121
Clinical supervision costs	-	1,890	1,890	2,153
Horticultural expenses	157	1,704	1,861	1,365
Client travel	-	5,484	5,484	5,957
Other support costs	-	2,940	2,940	4,718
Total direct spending	B2a 357	115,620	115,977	120,869

23 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Grants made to individuals	-	2,206	2,206	-
Total grantmaking costs	B2c -	2,206	2,206	-

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Premises Expenses				
Rent payable under operating leases	-	7,600	7,600	5,763
Administrative overheads				
Telephone, fax and internet	-	865	865	877
Stationery and printing	-	606	606	2,428
Liability and contents insurance	-	967	967	949
Sundry expenses	149	-	149	490
Legal & professional fees				
Accountancy fees other than examination fees	732	996	1,728	200
Other legal and professional	4,366	-	4,366	-
Financial costs				
Bank charges	32	-	32	45
Total support costs	5,279	11,034	16,313	10,752

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

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Independent Examiner's fees	-	660	660	672
Total Governance costs	-	660	660	672

26 Total Charitable expenditure

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Total direct spending	B2a 357	115,620	115,977	120,869
Total grantmaking costs	B2c -	2,206	2,206	-
Total support costs	B2d 5,279	11,034	16,313	10,752
Total Governance costs	B2e -	660	660	672
Total charitable expenditure	B2 5,636	129,520	135,156	132,293