

**ART REFUGE UK**

(Registered charity no. 1114353)

**TRUSTEES' ANNUAL REPORT  
AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 December 2018**

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Registered charity No. 1114353

**REFERENCE AND ADMINISTRATIVE DETAILS**

for the year ended 31 December 2018

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<b>Trustees</b>	Mr Daniel Levinge (Chair) Mr Luke Upchurch (resigned 25/11/2017) Mr Tony Bloomfield (resigned 22/04/2017) Dr Chris Wood (appointed 04/06/2016) Dr Ravi Kohli (appointed 21/01/2017) Dr Kathryn Cronin (appointed 25/11/2017) Ms Natalie Corp (appointed 17/02/2018) Ms Polly Bagnall (appointed 26/05/2018)
<b>Charity reg. no.</b>	1114353
<b>Registered office</b>	Unit 30, The Coach House 2 Upper York Street Bristol BS2 8QN
<b>Independent examiner</b>	Charles Ssempijja, ACA NFP Accountants Ltd 52 Peckham Grove London SE15 6FR
<b>Bankers</b>	HSBC 20 High Street Saxmundham Suffolk IP17 DB

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2018**

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The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 FRS102. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

**Structure, Governance and Management**

*Description of charity's trusts*

Art Refuge UK is a registered charity number 1114353. The governing document of the charity is Declaration of Trust dated 18/05/2006, as amended on 04/06/2006, as amended by Deed dated 02/09/2013.

*Trustees recruitment*

Trustees can be nominated by any current member of the Board and can only be appointed by consensus decision. In recruiting prospective trustees, the Board's policy is to seek a broad range of experience relevant to the work of the charity, including lived experience, and to appoint members from a diversity of backgrounds. All trustees must provide independent references and submit to checks from the Disclosure and Barring Service.

**Objectives and activities**

*Purposes*

The purpose of Art Refuge UK is to work with people and communities who have been displaced by civil conflict, persecution, climate change, violence and poverty. This includes refugees, asylum seekers, internally displaced persons and trafficked people. The areas of benefit are the UK and worldwide.

*Activities*

Art Refuge UK carries out its work through socially engaged art, art therapy, training and education, as well as undertaking research and public awareness raising. The activities are delivered by a team of skilled and experienced art therapists and visual artists.

*Public benefit*

The Trustees confirm that in planning the charity's activities, they have referred to and had regard of the Charity Commission's guidance on public benefit.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2018**

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**Achievements and performance**

Art Refuge UK has continued to grow as a charity in terms of reach, knowledge and partners, enabling us to sustain and develop our support to refugees both within the UK and on the France-UK border. This was in spite of the reduction in media and public interest in the "refugee crisis". Our funds were lower than in 2017, partly due to the prepayment of funds for 2018 Bristol work falling in the previous accounting year. 2018 saw the development of our work with unaccompanied minors in the UK, including London.

Building on past successes, a new training programme was developed for and delivered in Calais, using knowledge from our previous trainings in Nepal, while our direct work in Nepal had a temporary pause during 2018. Our team of associate freelance art therapists and visual artists expanded further while importantly we started to invite refugee artists, including former users of our services, into our sessions as volunteers both in the UK and in northern France. The appointment in 2018 of Polly Bagnall and Natalie Corp has added invaluable expertise to the Board.

Art Refuge UK's work received attention throughout 2018 from other humanitarian organisations, related professionals, researchers and journalists. Our reputation as a responsive, robust charity offering specialist art therapy and arts-based psychological support in the northern France area grew across the year. We continued to take opportunities to present our work to a wider audience in the UK, further afield and through online forums. This took place through writing, film, participation and presentation at conferences, symposia, and workshops, providing further space for reflection, critical dialogue and sharing of best practice.

**Operations**

**United Kingdom**

**Away Weekend, January 20-21, 2018**

We held a successful Away Weekend in a Suffolk Farmhouse, January 22-23, 2018, for the 9 freelance art therapists working in Calais, Bristol and Nepal, supported by Trustee and senior Art Therapist Chris Wood. The aim was time away to meet, cook and eat together, and reflect on the work over the past two and a half years; also, to plan the programme for 2018, alongside a strategy for our training packages.

**Bristol**

A much researched and well received art therapy group for teenage refugees took place in Bristol throughout 2018. This followed a successful 15 week pilot art therapy group in 2017, for 18 young refugees aged 13-18 run in collaboration with Creative Youth Network at their base in central Bristol.

The group, led by art therapists Sarah Robinson and Amy Wilson, ran on a weekly basis from January – December. 26 referrals aged nine to sixteen were received from The HOPE Virtual School, and from Wiltshire Social Care, Bristol Social Care, several local schools, a specialist GP service and Lawrence Hill Health Centre – 15 from Afghanistan, nine from Syria, one from Somalia and one unknown. A core group of seven young people attended regularly with a total of 167 individual attendances. The group was mostly male, in care and from Afghanistan while one young person came from Syria (resettled with family). Evaluation took place through Strength and Difficulties Questionnaires (SDQs) and through bespoke questionnaires for both participants and foster carers. Feedback was overwhelmingly positive:

- 'I was new to this country, I don't remember exactly how it was at this time...the difficulty was that everything was difficult, painting, making friends, everything was new to me...We have had a lot of good times, I have made good friends and I learned how to do drawing.'

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**for the year ended 31 December 2018**

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- 'I like making pictures in the art therapy group...I make what's in my heart. I have enjoyed this good way to spend time, making photos and pictures'.
- 'When I started the group, life was so difficult...I had many worries, many thoughts, it has dropped quite a bit since then and I'm not worried so much'.
- 'It was a beautiful time that I spent each week, the two hours were quite engaging. I didn't know many people before coming to the art therapy group and now I have befriended them'.
- 'In fact, one of the great things about the young man I care for coming to art therapy, has been the fact that it's given me contact with other foster carers whose young people are also involved in art therapy' (Foster carer of young participant).

Art Refuge UK was chosen by The Big Lottery to apply for the People's Project fund which, while unsuccessful, resulted in the making of a three minute film by a student filmmaker, and a project outline for future work. In conclusion, it was decided that a longer-term open access photography focused group for 2019-20 would be the best way to build upon this familiar space for young refugees in Bristol where they can feel part of the city and join other young people at Creative Youth Network to build an understanding of the youth culture in the local area.

**London**

We have become increasingly aware of the need for specialist psychosocial group spaces for new arrivals to the UK, many finding themselves in London. Following a pilot open art therapy group led by core team member Naomi Press at the Catholic Worker House of Hospitality in Haringey which finished in the early part of 2018, we were successful in securing funding from Trust for London as a result of our Hackney church talk during June Refugee Week, which has enabled us to develop London-based work with young asylum seekers and refugees.

Following a period of research for an appropriate partner organization, we set up a 12 week pilot open art therapy group in collaboration with the ELAC (Ealing Looked After Children and Care Leavers) Team and Horizons Education and Achievement Centre, which offered a culturally sensitive art-making space for a group of young refugees based in London, ranging from 14 – 21 years of age. This was delivered by freelance art therapists Emily Hollingsbee and Katie Miller and preceded by two introductory workshops with staff. The group members reported a reduction of psychological distress symptoms, with a noticeable lessening of feelings of anxiety and a concurrent increase in engagement in extra-curricular and academic activities. Overall, the staff reported that the group had provided the young participants with a safe and relaxed environment in which they were able to build confidence and construct relationships while taking part in a range of creative artmaking activities.

Our CEO contributed contracts, supervision, and meetings with senior staff in Ealing. Attendance for the first eight weeks was good (five-eight participants) while numbers fell during December with colder weather and school demands on young people's time. Partnering with the ELAC allowed for an easy referral pathway and an available team with networks of support in place with staff being known to many of the young people, approachable, friendly and accessible. However, this partnership raised questions for us regarding the limitations and role of small charities working with local authority services. We wish to take forward the work carried out by this group and continue to work with young refugee people and communities in London.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2018**

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**France-UK border**

The Art Refuge UK team continued to operate in Calais, northern France throughout 2018. In addition to our formal agreement to deliver services in partnership with Médecins du Monde, Art Refuge UK carried on working alongside Secours Catholique to offer regular arts-based psychological support within their service. Both organisations reported on our valuable contribution being the only consistent psychological service working directly with refugees, and the only consistent faces from visiting UK services at the day centre and safe house.

The team

In 2018 the core team was Bobby Lloyd, Naomi Press and Miriam Usiskin, with the rest of the freelance team joining from time to time. We continued to keep the team small and focused enough to allow for consistency of delivery, the building of trust, knowledge accumulation within the work and with our partners, and effective peer support.

Locations for our fortnightly sessions included:

- a homeless hostel where some of the more vulnerable adult refugees are offered temporary housing and nursing support;
- a roadside distribution area alongside Médecins du Monde;
- the Maria Skobstova safe house which accommodated up to 22 vulnerable teenagers, largely from Eritrea and Ethiopia;
- the Secours Catholique day centre which was receiving up to 100 unaccompanied teenagers and adults each day, the majority originating from Ethiopia, Eritrea, Sudan, Afghanistan, Iran and Kurdistan.

Across the summer holidays we delivered three three-day art residency spaces at Secours Catholique with two-three team members. This allowed us to have better quality time with people and to be more ambitious/playful with our use of art media.

**Volunteers and placements**

26 year-old volunteer and upcoming art therapy trainee (Thomas Etheridge) joined the summer projects. From September-December 2018 we took on placement Elodie Cousin, a final year art therapy student (and MdM worker) from a Paris art therapy training.

We also invited Majid Adin to join us in Calais as a volunteer in mid-December. Majid is a well respected artist and refugee from Iran, who took part in our art therapy spaces in the Jungle camp in early 2016 and now lives in London. We are still very keen to extend our team to include greater diversity, for the huge qualitative benefits this can bring.

**Calais Arts-based psychosocial training**

Six Saturday morning pilot training sessions took place from June-December 2018, at the Secours Catholique day centre for our partner Médecins du Monde as part of our Annual Agreement, and Secours Catholique. Spaces for staff and volunteers from other local and British NGOs were made available and the take up was more positive than we had anticipated with an average of 20-25 people each session. Halfway through we moved the sessions from Saturday mornings to Thursday evenings which proved more manageable for participants and cheaper to deliver. The training topics included: psychosocial group work, working with trauma, coping and resilience, secondary trauma and self-care, safe art practice toolkits, and programme evaluation.

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**for the year ended 31 December 2018**

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Following the training sessions, we began discussions with Help Refugees about delivering a full day training for Coordinators across organisations in 2019 working in northern France. We also began discussion with Secours Catholique to fund a monthly training and monthly staff supervision sessions. We developed an evaluation format for staff and volunteers of partner organisations in Calais and Dunkirk, signed off by Dr Chris Wood. Shared both via email and Survey Monkey, a limited number of comprehensive responses were received, needing further investment of time to build upon.

**Paris field research**

Bobby and Naomi made a two-day field research trip to Paris in October 2018, meeting with Secours Catholique, Medecins du Monde and other NGOs working with refugees and migrants in Paris. The urgent need for psychosocial trainings for local staff across organisations came up in each meeting, particularly so with Secours Catholique who invited us to put in a training summary and funding proposal. Médecins du Monde, which runs outreach services with their medical team and a psychosocial clinic, was also keen for us to join them in the field. As we already have a service agreement with their Paris office, it seemed appropriate to discuss funding with them.

**Conferences and media**

**Articles**

- Usiskin, M., Lloyd, B., Press, N. (2020), "Temporary, portable and virtual - making galleries on the France-UK border at Calais" for the edited book: Art Therapy in Museums and Galleries, publisher Jessica Kingsley.
- Lloyd, B., Usiskin, M., Press, N. (2018) "The Calais Winds Took our Plans Away – Art Therapy as Shelter" in a special issue on Crisis Intervention, International Journal for Arts and Health.
- Lloyd, B., Usiskin, M., Press, N. with Marta Welander, Refugee Rights Europe, "Mental Health in Displacement" Blog post. Border Criminologies, Oxford University, October 15, 2018.

**Teaching / Lectures**

- January 17th: "Map/making on the Border", open Lecture to students from MA art therapy and arts departments, University of Hertfordshire
- June 6: University of Surrey Away Day for psychologists
- June 19th: Joint fundraising event with the Maria Skobtsova Safe House in Calais at a London church
- September 15: The Orchard Norwich Creative Therapies Centre, daylong talk and workshop for a range of professionals
- October 6: Talk on 'Building an organization for Social Change' at the Centre For Child Mental Health, Islington, London
- December 8: Working on the border, Médecins du Monde's Mental Health Conference in Paris
- Various members of the wider team gave lectures on aspects of the work for BAAT and MA art therapy trainings, Sheffield and Hertfordshire.



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**for the year ended 31 December 2018**

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**Fundraising**

In 2018 fundraising continued to grow to match the expansion in our service delivery, though funds into the charity were lower than the previous year due to the receipt of a grant from the Big Lottery at the end of 2017 to be carried out in 2018. We raised enough money to continue to pay for a part-time freelance CEO, deliver a sustained weekly project in Bristol and pay a stipend to our pool of freelance art therapists. This was largely thanks to the ongoing generosity of The Lapid Trust, and the generous donations of individuals.

Our Bristol art therapy group was funded through a Big Lottery Fund grant with additional funds from Hope Schools. We were successful in securing a grant of £7,500 from Trust for London who witnessed our Hackney church talk during Refugee Week.

We also received an unrestricted £1,000 grant from the Maritime Museum Greenwich (with a further £4,000 in January 2019). The curator of the Migration and Mapping Archive purchased one kite map and permission to use 50 mapping photographs from the Calais work on a license (the mapping work continues to generate a lot of interest from journalists, curators, academics and mapping projects).

Unrestricted donations continued to come in, including £1,000 from a trust in Bristol. In addition to supporting ongoing project costs, such funds were used to pay for staff time on the People's Project film, and for Bristol interpreters.

Excellent support and advice was received from Marta Welanders, Executive Director of Refugee Rights Europe (<http://refugeerights.org.uk>) who agreed to act as a referee.

**GDPR and privacy**

We reviewed and tightened our GDPR procedures in line with recommendations, and registered with the ICO (Information Commissioner's Office) as a legal requirement for data protection.

**Marketing / vision / social media**

The Calais-based work continued to be presented as a fortnightly Facebook post, on Instagram and Twitter, and on our website Blog. Instagram created a solid following. Trustees and staff met across the Summer to put together a working document on marketing and a vision for the charity.

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**for the year ended 31 December 2018**

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**Trustees**

**Daniel Levinge** continued to effectively steer our small charity over the past year as Chair of Trustees bringing his wealth of experience in fundraising for international non-governmental organisations and advising on our fundraising strategy.

**Dr Chris Wood** is a senior lecturer with the Art Therapy Northern Programme and a therapist with the NHS in Sheffield. She is concerned about the adaptations to context needed for art therapy work, and the isolation, lack of a sense of belonging, and poverty faced by many people working with art therapists. She arranges for a small amount of funding and works collaboratively with some of the art therapists in Art Refuge UK.

**Dr Ravi Kohli**, Professor of Child Welfare at University of Bedfordshire and a leading expert in social work with unaccompanied minors in the UK offered his expertise and wealth of experience. He is particularly interested in what becomes of young people who seek asylum in richer countries and how they adapt throughout their migration and resettlement.

**Dr Kathryn Cronin**, Immigration, asylum, nationality, children's and family lawyer at Garden Court Chambers, contributed her expertise and experience, in particular in working with unaccompanied minors. Hosting the board meetings at Garden Court Chambers has provided additional stability and confidence to the smooth operation of the Board Meetings.

**Polly Bagnall**, a practicing artist, art therapist and counsellor with extensive experience in self-advocacy and development work for the NHS, joined the board in May 2018 to support fundraising ideas and vision.

**Natalie Corp** joined the board as Communications expert in February 2018, supporting the charity in thinking about its marketing and vision.

**Financial review**

*Position*

The charity's total funds at the year end amounted to £1,674 (2017 - £10,161), £1,080 of which (2017 - £9,984) was restricted funds. Total income for the year decreased to £44,174 (2017 - total income was £57,514). Total expenditure increased to £52,661 (2017 - total expenditure was £51,090).

*Reserves Policy*

The charity does not currently have a formal reserves policy. However, the Trustees' aim is to secure sustainable external programme funding, and over time to set aside some reserves to bridge the gap between funds income and expenditure and to ensure the continued development and quality of the programme. The Trustees monitor the level of reserves at regular Board meetings to ensure an adequate level of reserves for the charity to continue to operate.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2018**

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*Going Concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Approval**

This report was approved by the Trustees on 28 September 2019 and signed on its behalf by:



**Daniel Levinge**  
Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ART REFUGE UK (Charity number 1114353)**

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I report on the financial statements for the year ended 31 December 2018 set out on pages 11 to 17.

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

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

### **Disclosure: Departure from the 2008 Regulations**

Your attention is drawn to the fact that the Company has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



**Charles Seempijja ACA**  
NfP Accountants Ltd  
Chartered Accountants  
52 Peckham Grove  
SE15 6FR

Date: 08 October 2019

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2018**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>INCOME FROM</b>							
Gifts, grants and donations	2	28,052	16,117	44,169	16,314	41,199	57,513
Investment income: bank interest		5	-	5	1	-	1
<b>TOTAL INCOME</b>		<b>28,057</b>	<b>16,117</b>	<b>44,174</b>	<b>16,315</b>	<b>41,199</b>	<b>57,514</b>
<b>EXPENDITURE ON</b>							
Staff fees and expenses							
- Calais Art Project		6,683	3,717	10,400	-	14,950	14,950
- Lottery project staff costs		-	13,830	13,830	-	-	-
- Trust for London project staff costs		-	4,319	4,319	-	-	-
- Other staff fees and expenses		9,695	3,155	12,850	14,977	6,474	21,451
Calais project costs	3	7,022	-	7,022	-	9,791	9,791
People's project expenses		365	-	365	-	-	-
Lottery project expenses		255	-	255	-	-	-
Advertising		50	-	50	248	-	248
Printing, Postage and Carriage		68	-	68	-	-	-
Hosting Fees and IT Consumables		324	-	324	302	-	302
Professional Fees		615	-	615	713	-	713
Just Giving and Virgin Money Deductions		547	-	547	1,180	-	1,180
Subscriptions		-	-	-	27	-	27
Insurance		622	-	622	614	-	614
Refreshments Staff Welfare		-	-	-	216	-	216
Events		-	-	-	280	-	280
Interpreting Service		483	-	483	86	-	86
Independent Examiner's fee		600	-	600	600	-	600
Other expenses		311	-	311	632	-	632
<b>TOTAL EXPENDITURE</b>		<b>27,640</b>	<b>25,021</b>	<b>52,661</b>	<b>19,875</b>	<b>31,215</b>	<b>51,090</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>417</b>	<b>(8,904)</b>	<b>(8,487)</b>	<b>(3,560)</b>	<b>9,984</b>	<b>6,424</b>
<b>RECONCILIATION OF FUNDS</b>							
TOTAL FUNDS AT 1 JANUARY 2018		177	9,984	10,161	3,737	-	3,737
<b>TOTAL FUNDS AT 31 DECEMBER 2018</b>		<b>594</b>	<b>1,080</b>	<b>1,674</b>	<b>177</b>	<b>9,984</b>	<b>10,161</b>

All incoming resources and outgoing resources derive from continuing activities.

**BALANCE SHEET**  
**As at 31 December 2018**

	Notes	£	2018 £	£	2017 £
<b>CURRENT ASSETS</b>					
Trade debtors		937		-	
Cash at bank and in hand		4,528		12,471	
<b>CREDITORS: amounts falling due within one year</b>	6	(3,791)		(2,310)	
<b>NET CURRENT ASSETS</b>			<b>1,674</b>		<b>10,161</b>
<b>NET ASSETS</b>			<b>£ 1,674</b>		<b>£ 10,161</b>
<b>FUNDS</b>					
General fund (unrestricted)	7		594		177
Restricted funds	7		1,080		9,984
<b>TOTAL FUNDS</b>			<b>£ 1,674</b>		<b>£ 10,161</b>

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) (effective January 2015), and the Charities Act 2011. They were approved, and authorised for issue, by the directors on 28 September 2019 and signed on their behalf by:-



Daniel Levinge  
Chair

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2018

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**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) (effective January 2015), and the Charities Act 2011. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

The effect of events relating to the year ended 31 December 2018 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2018 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

***Public benefit entity***

The charity meets the definition of a public benefit entity under FRS 102.

***Going concern***

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

***Statement of Cash Flows***

The charity has taken advantage of the exemption in Section 7.1B of FRS102 not to prepare a Statement of Cash Flows.

***Income***

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2018**

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***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***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 considered all to relate to All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

***Tangible fixed assets***

All assets costing more than £2,000 are capitalised.

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

Office equipment	-	5 years
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***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2018**

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**2. GRANTS AND DONATIONS**

	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<i>Total Funds 2017 £</i>
Lapid Trust	15,000	-	15,000	30,000
Medecins Du Monde France	-	3,717	3,717	1,215
Lottery	-	-	-	9,984
Bristol City Council	-	4,900	4,900	-
National Maritime Museum Greenwich	1,000	-	1,000	-
Trust for London	-	7,500	7,500	-
Suraya Arts	-	-	-	690
Regular Donations	2,091	-	2,091	1,936
Virgin Money	122	-	122	187
Just Giving	6,813	-	6,813	10,999
Gift Aid	-	-	-	39
Interchange Sheffield	225	-	225	180
Anonymous donations	2,330	-	2,330	1,985
Fundraising	471	-	471	298
	<b>£ 28,052</b>	<b>£ 16,117</b>	<b>£ 44,169</b>	<b>£ 57,513</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2018**

<b>3. CALAIS PROJECT COSTS</b>	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
Travel - Calais	2,918	-	2,918	4,864
Accommodation Calais	895	-	895	64
Art Materials Calais	176	-	176	230
Food Calais	-	-	-	42
Euro Travel Calais	746	-	746	698
Euro Accommodation Calais	1,360	-	1,360	2,282
Euro Art Materials Calais	-	-	-	180
Euro Food Calais	927	-	927	1,431
	<b>£ 7,022</b>	<b>£ Nil</b>	<b>£ 7,022</b>	<b>£ 9,791</b>

**4. STAFF COSTS AND NUMBERS**

The charity did not employ any salaried staff during the year (2017 - the same). However, the charity had 2 part time administrative self employed staff (the CEO working 1.5 days and the Project Co-ordinator working 0.5 days a week). The charity also had 10 freelance art therapists (2017 - 8) and 3 volunteers (2 artists and 1 trainee art therapist on placement) (2017 - None). The trustees helped run the charity's activities.

No staff received payments in excess of £60,000 (2017 - the same).

**5. TRUSTEES**

During the year, no trustees received payments for services provided to the charity (2017 - the same).

No trustees were reimbursed for expenses incurred on the charity's behalf (2017 - the same).

<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2018 £</b>	<b>2017 £</b>
Trade creditors	3,191	1,710
Accruals	600	600
	<b>£ 3,791</b>	<b>£ 2,310</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2018

**7. STATEMENT OF FUNDS**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers &amp; Gains / Losses</b>	<b>Carried Forward</b>
	£	£	£	£	£
Restricted project funds:					
Calais	9,984	8,617	(17,821)	-	780
London	-	7,500	(7,200)	-	300
Total restricted funds	9,984	16,117	(25,021)		1,080
Unrestricted fund	177	28,057	(27,640)	-	594
Total funds	<u>£ 10,161</u>	<u>£ 44,174</u>	<u>£ (52,661)</u>	<u>£ Nil</u>	<u>£ 1,674</u>
2017					
Restricted funds:					
Calais Project	-	41,199	(31,215)	-	9,984
Unrestricted fund	3,737	16,315	(19,875)	-	177
Total funds	<u>£ 3,737</u>	<u>£ 57,514</u>	<u>£ (51,090)</u>	<u>£ Nil</u>	<u>£ 10,161</u>

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	2018	2018	2018	2017
	£	£	£	£
Current assets	3,748	780	4,528	12,471
Creditors due within one year	(3,791)	-	(3,791)	(2,310)
	<u>£ 594</u>	<u>£ 1,080</u>	<u>£ 737</u>	<u>£ 10,161</u>