

Company registration number: 06891597

Charity registration number: 1130363

**Voices in Exile**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2018

---

## Voices In Exile

### Contents

---

Reference and Administrative Details	1
Strategic Report	2 to 3
Trustees' Report	4 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

---

**Voices In Exile****Reference and Administrative Details**

---

<b>Trustees</b>	Ms Mary-Jane Burkett (resigned 23 April 2019) Canon Kieron James O'Brien Reverend Andrew David Carlile Wingate Adam James Saddler Hickie Catherine O'Donnell Mr Nicholas Scott-Flynn (appointed 1 May 2018)
<b>Principal Office</b>	Fitzherbert Centre 36 Upper Bedford Street Brighton BN2 1JP  The charity is incorporated in England & Wales.
<b>Company Registration Number</b>	06891597
<b>Charity Registration Number</b>	1130363
<b>Independent Examiner</b>	Lohur & Co Ltd Ground Floor 35 New England Road Brighton East Sussex BN1 4GG

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2018, in compliance with s414C of the Companies Act 2006.

### **Achievements and performance**

The trustees consider that the performance of the charity this year has been exceptional, in difficult economic circumstances and during a year when local and national interest in the EU migrant crisis, which peaked in 2017, to some extent diminished. Support continued to be most needed in the following areas:

- Immigration legal advice & representation – particularly for those whose cases now fall outside the scope of legal aid, and for those who cannot easily access a legal aid solicitor in the region.
- Welfare & destitution support for those claiming asylum, awaiting support, refused asylum seekers, unaccompanied asylum-seeking children and care leavers, refugees and those with no recourse to public funds.

The period incurred a deficit of £26,477 which was to be expected (2017 surplus of £127,975). Nevertheless we ended the year carrying forward net assets of £200,378 (2017 £226,853), with unrestricted funds of £65,759 and designated funds of £11,801, which the trustees consider a very positive outcome and which puts us in a good position for 2019-20.

It is noted that many of these current funds are restricted and that significant work remains to be done to sustain current staff posts in key areas. The trustees are aware of the scarcity of available funds and employ rigorous budgetary controls to manage the assets of the charity.

The trustees would like to thank the following for their generosity in funding the work of VIE:

- Roman Catholic Diocese of Arundel & Brighton
- Church of England Diocese of Chichester
- St. John the Baptist Church, Kemptown
- British Red Cross
- Joseph Rank Trust
- People's Health Trust
- Institute of Our Lady of Mercy
- Brighton & Hove City Council
- Ministry of Housing, Communities & Local Government

2018 saw Voices in Exile establish itself in our new premises in Kemptown, recruit and establish a new staff and volunteer team, and consolidate and expand our frontline service delivery. We hosted a well-attended relaunch event for local stakeholders, and launched our new website. We continued to improve our facilities, infrastructure and governance. Key areas of frontline work included:

We provided accredited specialist advice on immigration matters, and practical and generalist support on matters including welfare benefits, housing and homelessness, asylum support, local authority support, access to healthcare, finance, education and destitution. We continued to run a dedicated support service (in partnership with the Red Cross) for those facing destitution, including an independent weekly food, clothing and toiletries bank stocked largely through donations. Most face-to-face advice and support was provided from our office base in Brighton, with some outreach advice and casework conducted at the Links Project in Hastings. We continue to be regulated by the Office of the Immigration Services Commissioner at Level 2.

**Strategic Report for the Year Ended 31 December 2018**

We continued to work with Brighton and Hove City Council to deliver integration assistance to families resettled in the city under the government's Vulnerable Persons Resettlement Scheme, meeting families on arrival, settling them into their new homes and schools, and providing integration assistance, dedicated casework, one-to-one mentoring, ESOL classes and additional language support (in partnership with the Friends Centre) during their first three years in the UK.


**Financial review**

---

*Investment policy and objectives*

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

The strategic report was approved by the trustees of the charity on 23 July 2019 and signed on its behalf by:

  
.....  
Adam James Saddler Hickie  
Trustee

---

## Voices in Exile

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2018.

### Objectives and activities

#### *Objects and aims*

Voices in Exile is constituted as a charitable company limited by guarantee and is therefore governed by its Memorandum and Articles of Association which are also its objects. The objects of the charity are to offer a holistic service, reflecting the needs of its service users, collectively and individually. This service has to be broad and flexible in order to encompass the wide range of people who are supported, namely asylum seekers, refugees and those with no recourse to public funds (just under half of whom have mental health or physical disabilities), and the extensive obstacles in all areas of life that these people can face. As one of the key support organisations in the Brighton & Hove area working with these groups, and with the closure of a huge amount of relevant services this year the need for these services is increasing dramatically.

#### *Public benefit*

The objectives of the charity fall within the criteria of section 3(1)(a), 3(1)(h) and section 3(1)(j) of the Charities Act 2011 and thereby the organisation, which has been established for charitable purposes, is for public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### Financial Instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Risk management*

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at sufficient levels, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks where they are identified.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash and trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.


---

**Voices in Exile**

**Trustees' Report**

---

The annual report was approved by the trustees of the charity on 23 July 2019 and signed on its behalf by:

  
.....  
Adam James Saddler Hickie  
Trustee

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Voices in Exile for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 23 July 2019 and signed on its behalf by:



Adam James Saddler Hickie  
Trustee

**Independent Examiner's Report to the trustees of Voices in Exile**

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 8 to 20.

**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 accounts. 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.

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 Independent examiner's report**

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 statement below.

**Independent examiner's statement**

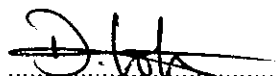
In connection with my examination, no matter has come to my attention:

(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.



Deepak Lohur FCCA  
Lohur & Co Ltd

Ground Floor  
35 New England Road  
Brighton  
East Sussex  
BN1 4GG

25 July 2019

## Voices in Exile

### Statement of Financial Activities for the Year Ended 31 December 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	23,987	109,022	133,009	204,316
Charitable activities	4	703	89,270	89,973	94,334
Other trading activities	5	455	-	455	4,132
<b>Total Income</b>		<b>25,145</b>	<b>198,292</b>	<b>223,437</b>	<b>302,782</b>
<b>Expenditure on:</b>					
Charitable activities	6	(30,442)	(219,472)	(249,914)	(174,807)
<b>Total Expenditure</b>		<b>(30,442)</b>	<b>(219,472)</b>	<b>(249,914)</b>	<b>(174,807)</b>
<b>Net (expenditure)/Income</b>		<b>(5,297)</b>	<b>(21,180)</b>	<b>(26,477)</b>	<b>127,975</b>
Transfers between funds		1,730	(1,730)	-	-
<b>Net movement in funds</b>		<b>(3,567)</b>	<b>(22,910)</b>	<b>(26,477)</b>	<b>127,975</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		81,127	145,728	226,855	98,878
<b>Total funds carried forward</b>	<b>18</b>	<b>77,560</b>	<b>122,818</b>	<b>200,378</b>	<b>226,853</b>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2017 is shown in note 18.

---

**Voices in Exile****(Registration number: 06891597)****Balance Sheet as at 31 December 2018**

---

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	13	2,875	3,401
<b>Current assets</b>			
Stocks	14	45	45
Debtors	15	14,556	49,173
Cash at bank and in hand		188,711	196,147
		<b>203,312</b>	<b>245,365</b>
<b>Creditors: Amounts falling due within one year</b>	16	<b>(5,809)</b>	<b>(21,913)</b>
<b>Net current assets</b>		<b>197,503</b>	<b>223,452</b>
<b>Net assets</b>		<b>200,378</b>	<b>226,853</b>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		<b>122,818</b>	<b>145,727</b>
<b>Unrestricted income funds</b>			
Designated Funds		11,811	11,811
General Funds		65,749	69,315
<b>Total unrestricted funds</b>		<b>77,560</b>	<b>81,126</b>
<b>Total funds</b>	18	<b>200,378</b>	<b>226,853</b>

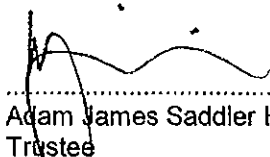
For the financial year ending 31 December 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

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

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

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 23 July 2019 and signed on their behalf by:

  
.....  
Adam James Saddler Hickie  
Trustee

## 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## 2 Accounting policies

### *Summary of significant accounting policies and key accounting estimates*

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### *Statement of compliance*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### *Basis of preparation*

Voices in Exile meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### *Going concern*

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

### *Exemption from preparing a cash flow statement*

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### *Income and endowments*

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## 2 Accounting policies (continued)

---

### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## 2 Accounting policies (continued)

---

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Charity equipment	20% reducing balance
Office equipment	20% reducing balance
Computer equipment	25% straight line

### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## 2 Accounting policies (continued)

---

### *Fund structure*

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### *Pensions and other post retirement obligations*

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### *Financial instruments*

---

#### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

---

**Voices In Exile****Notes to the Financial Statements for the Year Ended 31 December 2018**

---

**3 Income from donations and legacies**

---

	Unrestricted funds			
	General £	Restricted funds £	Total 2018 £	Total 2017 £
Donations and legacies;				
Donations from individuals	7,584	-	7,584	13,509
Grants, including capital grants;				
Grants from other organisations	16,403	109,022	125,425	190,807
	23,987	109,022	133,009	204,316

---

**4 Income from charitable activities**

---

	Unrestricted funds			
	General £	Restricted funds £	Total 2018 £	Total 2017 £
Advisory services	703	-	703	-
Support services	-	89,270	89,270	94,334
	703	89,270	89,973	94,334

---

**5 Income from other trading activities**

---

	Unrestricted funds		
	General £	Total 2018 £	Total 2017 £
Events income;			
Other events income	455	455	4,132
	455	455	4,132

## 6 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2018 £	Total 2017 £
Support services		8,286	13,995	22,281	16,344
Grant funding of activities		128	12,488	12,616	11,793
Staff costs		11,977	144,044	156,021	99,467
Governance costs	7	10,051	48,945	58,996	47,203
		30,442	219,472	249,914	174,807
	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2018 £	Total 2017 £
Advisory services	-	-	-	-	10,303
Support services	22,281	12,616	156,021	190,918	117,301
	22,281	12,616	156,021	190,918	127,604

£20,391 (2017 - £26,416) of the above expenditure was attributable to unrestricted funds and £170,527 (2017 - £101,188) to restricted funds.

---

**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2018**

---

**7 Analysis of governance and support costs**

---

**Governance costs**

---

	Unrestricted funds			
	General £	Restricted funds £	Total 2018 £	Total 2017 £
Staff costs				
Pension costs	31	2,060	2,091	326
Other staff costs	601	5,498	6,099	4,801
Independent examiner fees				
Examination of the financial statements	11	709	720	-
Legal fees	2,100	600	2,700	6,000
Marketing and publicity	1,715	-	1,715	820
Depreciation, amortisation and other similar costs	1,194	1,342	2,536	1,258
Other governance costs	4,399	38,736	43,135	33,998
	10,051	48,945	58,996	47,203

**8 Net incoming/outgoing resources**

---

Net (outgoing)/incoming resources for the year include:

	2018 £	2017 £
Depreciation of fixed assets	2,536	1,258

**9 Trustees remuneration and expenses**

---

During the year the charity made the following transactions with trustees:

**Ms Mary-Jane Burkett**

During the year clinical supervision and support was provided to the value of £975.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

---

**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2018**

---

**10 Staff costs**

The aggregate payroll costs were as follows:

	2018 £	2017 £
<b>Staff costs during the year were:</b>		
Wages and salaries	155,629	97,511
Pension costs	2,091	326
Other staff costs	6,491	6,757
	<b>164,211</b>	<b>104,594</b>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2018 No	2017 No
Direct charitable activities	5	3

No employee received emoluments of more than £60,000 during the year.

**11 Independent examiner's remuneration**

	2018 £
Examination of the financial statements	720

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

---

**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2018**

---

**13 Tangible fixed assets**

---

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2018	17,933	17,933
Additions	2,010	2,010
<b>At 31 December 2018</b>	<b>19,943</b>	<b>19,943</b>
<b>Depreciation</b>		
At 1 January 2018	14,532	14,532
Charge for the year	2,536	2,536
<b>At 31 December 2018</b>	<b>17,068</b>	<b>17,068</b>
<b>Net book value</b>		
<b>At 31 December 2018</b>	<b>2,875</b>	<b>2,875</b>
At 31 December 2017	3,401	3,401

**14 Stock**

---

	2018 £	2017 £
Stocks	45	45
	45	45

**15 Debtors**

---

	2018 £	2017 £
Trade debtors	-	37,293
Prepayments	2,745	69
Other debtors	11,811	11,811
	<b>14,556</b>	<b>49,173</b>

---

**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2018**

---

**16 Creditors: amounts falling due within one year**

---

	2018 £	2017 £
Trade creditors	2,209	10,743
Other taxation and social security	3,600	7,420
Other creditors	-	3,750
	<b>5,809</b>	<b>21,913</b>

---

**17 Pension and other schemes**

---

*Defined contribution pension scheme*

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,091 (2017 - £326).

**18 Funds**

---

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
<b>Unrestricted funds</b>					
General	69,316	18,292	(23,589)	1,730	65,749
Designated	11,811	-	-	-	11,811
<b>Total unrestricted funds</b>	<b>81,127</b>	<b>18,292</b>	<b>(23,589)</b>	<b>1,730</b>	<b>77,560</b>
<b>Restricted funds</b>	<b>145,728</b>	<b>198,292</b>	<b>(219,472)</b>	<b>(1,730)</b>	<b>122,818</b>
<b>Total funds</b>	<b>226,855</b>	<b>216,584</b>	<b>(243,061)</b>	<b>-</b>	<b>200,378</b>

---

# Voices in Exile

## Notes to the Financial Statements for the Year Ended 31 December 2018

### 18 Funds (continued)

	Balance at 1 January 2017 £	Incoming resources £	Resources expended £	Balance at 31 December 2017 £
<b>Unrestricted funds</b>				
General	45,041	61,152	(36,878)	69,315
Designated	11,811	-	-	11,811
<b>Total unrestricted funds</b>	<b>56,852</b>	<b>61,152</b>	<b>(36,878)</b>	<b>81,126</b>
<b>Restricted funds</b>	<b>42,026</b>	<b>226,043</b>	<b>(122,342)</b>	<b>145,727</b>
<b>Total funds</b>	<b>98,878</b>	<b>287,195</b>	<b>(159,220)</b>	<b>226,853</b>

### 19 Analysis of net assets between funds

	Unrestricted funds			
	General £	Designated £	Restricted funds £	Total funds £
Tangible fixed assets	1,536	-	1,339	2,875
Current assets	70,024	11,811	121,477	203,312
Current liabilities	(5,809)	-	-	(5,809)
<b>Total net assets</b>	<b>65,751</b>	<b>11,811</b>	<b>122,816</b>	<b>200,378</b>

### 20 Analysis of net funds

	At 1 January 2018 £	Cash flow £	At 31 December 2018 £
Cash at bank and in hand	196,147	(7,436)	188,711
Net debt	196,147	(7,436)	188,711