

Company Registration Number 335240
Charity Number SC 039717

DIGNITY ALERT AND RESEARCH FORUM LTD
(LIMITED BY GUARANTEE)

Trustees Annual Report
and
Financial Statements

31 DECEMBER 2016

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DIGNITY ALERT AND RESEARCH FORUM LTD (LIMITED BY GUARANTEE)

Trustees Annual Report and Financial Statements

for the Year Ended 31st December 2016

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DIGNITY ALERT AND RESEARCH FORUM LTD (LIMITED BY GUARANTEE)

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2016.

Reference and Administrative Information

Registered charity name Dignity Alert and Research Forum Ltd.
A Company Limited by Guarantee

Also Known As DARF

Charity registration number SC039717

Company registration number SC335240

Registered office UN House
4 Hunter Square
EDINBURGH
EH1 1QW

TRUSTEES

Trustees at the date of approval of the accounts are:

Fiona Tait	Treasurer	Appointed 8/5/11
Doosuur Zasha		Appointed 12/7/14
Fatou Baldeh		Appointed 2/5/15

Other trustees who served the charity during the period are as follows:

K. Brown	Chair (until 30/11/16)
S. Ross	Chair (from 30/11/16)

Bankers 20/22 Shandwick Place
EDINBURGH
EH2 4RN

Independent Examiner Margaret Birse
Tangram Accounting
23 Clark Avenue
Linlithgow, EH49 7AP

Trustees' Annual Report for the Year Ended 31st December 2016

The Dignity Alert & Research Forum, commonly known as DARF is a voluntary organisation which was set up in 2007 to respond to the needs of African women and girls (including other ethnic minorities) affected by harmful traditions such as Female Genital Mutilation (FGM), forced/ child marriage.

1. Structure, Governance and Management

DARF is a company limited by guarantee and governed by its Memorandum and Articles of Association, which were incorporated on 13th December 2007.

The Dignity Alert and Research Forum (DARF) is a non-governmental organisation that works to uphold the dignity and human rights of African women, children and young people and other ethnic minorities including refugees and asylum seekers.

DARF was established in Scotland, in response to the emerging problems caused by obsolete customs such as forced marriages, child marriages, and Female Genital Mutilation/cutting (FGM/C) being perceived by scholars and health professionals; but there is no extensive research conducted in Scotland. In Eastern Africa, one of the founder members Dr. Monica Mhoja conducted a ground research in Tanzania that revealed the severe impact of these harmful practices. DARF is committed to eliminating harmful gender-based discriminatory practices that violate the reproductive health rights of women and girls, such as forced marriage, child marriage and FGM.

1.1. Structure of the Board of Directors

Over this reporting period DARF had a total of five (5) Directors who served the organisation. The Board has 6 honourable positions namely Chair, Vice Chair, Treasurer, Deputy Treasurer, Secretary and Deputy Secretary. All directors must register as members of DARF before they can be eligible to vote for office. The Directors of DARF have the power to co-opt new directors during the year to fill vacancies with specialist skills and to address the skills deficit identified by the board. The CVs of potential co-opted directors are circulated to existing directors to review, prior to them being co-opted onto the board. All co-opted directors have the opportunity at the AGM to be formally elected to the board after signing on as paid members. The Board of Directors meets four times a year and is responsible for policy development, strategic direction and monitoring of programmes and services.

1.2. Induction and training of Board of Directors

Induction training is conducted for potential Directors before the election at the AGM. All new trustees are given an induction pack, which includes detailed information on the organisation, in particular sample annual reports; strategic and business plan, and details the roles and responsibilities of directors. Additionally, new board members are trained on FGM and its impact, child protection and human rights issues in order to have knowledge on issues which DARF implement.

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1.3. Management/Staffing and Volunteers

The Board is responsible for the management of programs and day-to-day work of the organisation. The Board are supported by volunteers in the day-to-day work of the organisations where possible. DARF encourages volunteers; vacancies are advertised on the website and social media.

The Strategic and Fundraising Plans provide the framework for the organisation's work. Annually an Operational Plan and a Budget is approved by the Trustees to guide the work of the organisation.

The plan has 9 priority areas which all relate to the key focal areas in the Strategic Plan. The Annual Operational Plan serves as both a planning and monitoring framework for the organisation.

Volunteer Involvement with DARF:

Volunteering has been a vital part of DARF's service delivery. Volunteers support the work of the organisation in a variety of ways to benefit our service users, DARF as an organisation, and the individual volunteer.

DARF is proud of the work that volunteers undertake, individually and as a team, and recognises the positive effect that volunteers have on the organisation.

Volunteers do not have the same relationship with the organisation as paid staff. Volunteers are not employed, they are not paid, they do not have a contract of employment and they do not have responsibility for services.

1.4. Risk management

The Trustees assess periodically the major risks to which the charity is exposed, in particular those related to programme operations and finances of the charity. An annual risk register is reviewed at the autumn meeting of the trustees with the aim to ensure that systems are in place to identify and mitigate exposure to major risks.

2. Objects and Activities

Vision: Striving for a democratic and equitable society that upholds dignity and respects the rights of African women and children/young people

DARF's Mission is to encourage positive change and development policies for safeguarding dignity and rights of African women and young people through research, advocacy, rights-based approaches and partnering with local, national and international organisations.

Our Core Values: DARF is committed to meeting the needs and upholding the rights of marginalised African women and children/young people: employing rights-based programming approaches in safeguarding women/children's rights; Integrity and respect for others; Forging strategic partnerships; working in teamwork and voluntarism spirit; Institutional independence and professionalism; being accountable and transparent to those we work for and with, working through partnerships with individuals, governments and civil society organisations.

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2.1. Outline of the Objectives

The objectives of DARF are set out in the Memorandum and Articles of Association. These objectives form the basis of the core areas, vision and mission of the organisation.

DARF's objectives are

(A) To promote human rights and empower children and women with particular reference to Black girls and women in Eastern Africa, Scotland and the rest of the United Kingdom to improve their quality of life and standard of living;

(B) To promote dignity and eliminate gender discriminatory practices and relieve the suffering of African children and women (including refugee women and girls) due to those practices compounded by poverty, ill health or distress, or arising from culture, tradition, public policy or legislation;

(C) To promote environmental and other related activities by women and young people which aim at reducing the impact of Global Warming, and educating the public about the dangers of climate change in Eastern Africa, Scotland and the rest of United Kingdom;

(D) To empower women and young people with disability or disadvantaged in rural institutions or schools in Eastern Africa and create awareness on their status to the people in Scotland and elsewhere in United Kingdom.

2.2. Organisational Goals

The DARF Strategic Plan provides the framework that will guide the organisation to double efforts to uphold dignity and strengthen access to services for the many vulnerable women, children and young people whom we aim to support in Eastern Africa and UK.

Organisational Goals from the Strategic Plan

1. Violence Against Women: FGM - To reduce the prevalence of FGM and ensure the provision of comprehensive services for affected girls and women
2. Education for All: Reproductive Health Education Services and Programmes: To advocate for reproductive health education and rights, particularly on the impact of child marriage and FGM
3. Promotion of Environment: To create awareness on the link between violence against women and environment
4. Organisational Development and Performance: To strengthen DARF leadership and management

2.3. Organisational Objectives for the year

The organisational Operational Delivery plan focused on achieving the following nine areas and objectives for programmes in Scotland and in Africa. They are as follows:

1. Fundraising -Secure sustainable resources to implement strategic plan; Secure resources to achieve strategic aims; and Infrastructure - Improving performance and productivity.
2. Publicity -Increase visibility and profile of the organisation and information resource
3. Partnerships – Africa programmes -Strengthen and consolidate Eastern Africa; Advancing rights of African women, children and young people in Africa.
4. Advocacy and Research -Influencing policy and research in Scotland.
5. Youth Program -Strengthen youth action and leadership in creating awareness on FGM in Scotland
6. Mobilising communities – Developing networking activities within the community
7. Finance management; Effective and efficient management of funds, finance policies and systems
8. Training and consultancy –Consolidate UK partnerships and training.
9. Governance -Ensure efficient functioning of leadership and management structures.

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2.4. Activities:

Activities include research, advocacy, awareness raising, youth education and partnering with local, national and international organisations. Using rights-based techniques and culturally appropriate approaches, we provide education, support, and campaign for effective policies and resources to support women and girls affected by FGM and child marriage.

2.5. Partnership arrangements

DARF has contractual arrangements with all funders who either provide project grants or commission specific projects. These contracts spell out expectations and responsibilities of all parties. DARF works through partnerships and collaborates with a number of organisations and professional bodies. Partnership ensures that the organisation is able to reach out to wider range of audiences; initiatives undertaken are more sustainable because of the active participation of key stakeholders. Provision of technical support to partners also helps to build the capacity of partners and ensure that community needs are addressed. All project partners that receive grants are governed by signed contracts detailing the roles and duties of both parties and grant procedures.

DARF has attended seminars and events on FGM where we were able to network with other organisations in Scotland working to end FGM and support women who have gone through the practice, such as the Scottish Refugee Council, roshni, Saheliya, Shakti, the Women's Support Project, and Waverley Care.

We have met with MSPs and their staff, as well as representatives of the Scottish Government to discuss the issue of FGM in Scotland.

During phase 1 and phase 2 of MY Voice, an innovative, intergenerational participatory action research project with women, men and young people on FGM in Scotland, we worked closely with our partners, roshni and Waverley Care, as well as the Scottish Government.

2.6. Public Benefits

The Board complied with the duty in the Charities and Trustee Investment (Scotland) Act, to have regard to the Public Benefit guidance. Our key objectives for this year reported in the Achievements and Performance section that follows.

3. Achievements and Performance

A highlight for 2015 was the launch of the MY Voice (Male Voice Youth Voice) project, and we are delighted that this project received additional funding in 2016 with a new partner – Waverley Care.. MY Voice is an innovative, intergenerational participatory action research project with women, men and young people on FGM in Scotland. It was initiated by DARF in 2015, to create a space for the voices, needs and ideas of young men and women from FGM practicing communities to be heard in Scotland. Funded by a strategic intervention to tackle FGM by the Scottish Government, MY Voice is Scotland's first PEER research led by African diaspora into attitudes and behaviours around FGM within their own families and social circles. Inspired by young people breaking taboo and influencing their communities to stop this particular form of violence against young women and girls [Girl Generation, Integrate Bristol, Youth for Change all founded in 2014], DARF and partner organisations set out to create a similar space or platform for the voices of those affected by and living with FGM in Scotland to be heard. The MY Voice project trained male and female PEER researchers and gathered insightful new findings from local communities potentially affected by FGM in

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Glasgow and Edinburgh. A preview of findings and voices from affected communities was championed by MY Voice researchers in the Scottish Parliament. Following a productive first year, DARF, along with new partner Waverley Care were granted additional funding for the next phase in this research.

DARF representatives continued to spend time networking with partners and community groups to raise the collective voice on harmful traditions and violence against women. This included awareness raising for professionals and affected communities with the aim of providing frontline officers such as health care professionals, social services, school teachers, and police with the necessary skills, for example to identify girls at risk of FGM, or the use of appropriate language during antenatal care. This in return, helps women open up about their experience to professionals, helps identify at risk groups, and raises awareness of the realities of FGM in Scotland.

We are very grateful to all our supporters on for the wonderful contributions all through 2016.

3.1. Financial Management

The Board provides a monitoring and supervisory role which helps further to support financial probity and management. Staff induction includes details of the Finance Policy and Payment Procedures which outline use of petty cash and the importance of supporting evidence for all payments and reimbursements.

3.2. Scotland Programmes

The core areas of the Scotland programmes included training of statutory professionals from health, social services, the Police and voluntary agencies. Other areas include the policy advocacy, information and advice, research, youth programmes and community engagement.

Working through partnerships forms part of the core values of DARF. Therefore, DARF strives to constantly develop new partnerships and strengthen existing partners. At the community level the strategy is based on mobilising key stakeholders particularly young people, men and faith leaders to raise awareness through customised programmes and build effective/functional relationships and partnerships with the media and Religious organisation.

The last few years have been challenging for all small charities. DARF has been fully committed to launching the MY Voice project, and as a result it has not been possible to support other core activities, including volunteer engagement and training.

FGM Awareness Training, FGM Cultural Competence Training and Support to Professionals

One of DARF's primary functions is to provide advice, support and training to those affected by FGM and especially to those professionals interested in child protection and the prevention of FGM. Training is available to medical and educational professionals and also to the general public. Understanding the cultural context of FGM and how it is perceived by the various FGM practicing communities in Scotland by professionals we believe is aspect in protecting young girls at risk of being circumcised. It is also vital to create understanding of how professionals should approach each victim they come across and how to deal with the situation. Understanding how religion and FGM interact is also an important aspect of the cultural competency training as various religions have varying focus and opinion of FGM with implications for FGM practicing communities, professionals and the community at large.

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Empowering Young People

Young people have always been a vital part of DARF's volunteering program and they have actively participated in events and fundraising. They have been active in organising events, and taking part in fundraising activities. All these have tremendously helped in delivering our activities and these young people have gone ahead to raise awareness of DARF while developing planning and teamwork skills. They have gained confidence and also speak out to change people's perception of FGM and advocate for change.

3.3. Africa Programmes

At DARF, we deeply believe that we can best promote the interests of all girls and women by working in partnerships with other organisations. Partnerships allow us to build bridges between organisations and communities and help to empower key community figures with the knowledge and skills required to put a stop to FGM. We are eager to initiate change at a grass roots level and these partnerships enable us to do so. Activities with our African partners were limited to information sharing in 2016, however we look forward to working together with African partners in the future when the opportunity arises.

3.4 Advocacy and Publicity

Most of DARF's work in 2016 was focused on raising awareness of FGM in Scotland. We attended a number of meetings and strengthened our networking and partnership opportunities. These meetings created more awareness of our work and the vital role we play in advocating against FGM and Child Marriage

These meetings, in conjunction with MY Voice, have presented DARF with opportunities to inform diverse communities and inform people about gender discriminatory practices affecting African girls and women.

3.5. Fund development

Fundraising is core to programming. There have been no applications submitted this year, as DARF intends to wind up

3.6. Donations

Many thanks to Mr Wylie for his continuing support of DARF and the Board.

4. Financial Review

4.1. Review of funding sources and expenditure

DARF's financial situation has been heavily dependent on low value restricted funding, normally for specific short-term projects, Expenditure in 2016 was very low as the shared office space was given up and there were few organised activities and events.

4.2. Reserves Policy

DARF's reserve policy aims to allocate up to 20% of its annual budget expenditure as its emergency operating reserves (EOR) or unrestricted reserves. DARF have not yet reached that aim.

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The Trustees will aim to ensure that where the EOR is lower than the minimum level, all efforts should be made to build up the reserves to the desired level. This should be done in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

4.3. Finance Policy and Procedures

The Trustees have revised the organisation's finance policy to ensure that the finance systems and procedures are transparent and adhere to charity finance requirements. This is updated annually.

The management and control mechanism meets DARF's legal and other obligations for instance, the Charities Act, Companies Act, Common Law, HM Revenue and Customs statutes. It also enables the directors to have control of the organisation's finances and enable the organisation to meet contractual obligations and the requirements of funding bodies.

5. Plans for Future Periods

In November, 2016, the Board came to a decision about the future of DARF. We have achieved our goal of putting FGM on the Scottish political agenda, and there are now many well-established organisations which can carry on the training, research and awareness raising which DARF have carried out since it's inception. As such, the process to wind up DARF will be started.

Where possible, DARF will continue to fulfil the following objectives in 2017:

- Training of professionals in health, social services, education and the police force
- The campaign to improve the enforcement of the Prohibition of FGM Act 2005
- Community Engagement

Training of professionals in health, social services, education and the police force

Professionals have an important part to play in preventing FGM, protecting children at risk and supporting and caring for women and girls who have been affected. Statutory sector professionals are increasingly likely to interact with women from practising communities as the number of refugees from Africa increases. DARF believes it is necessary that professionals are made aware of the social and cultural context and consequences of FGM, and of the practical strategies needed to respond sensitively and effectively to women and girls affected or at risk.

The campaign to improve the enforcement of the Prohibition of FGM Act 2005

The law makes it a criminal offence in Scotland to mutilate the genitals of females who are UK nationals or permanent residents in the UK and forbids taking a girl out of the UK to have her mutilated. FGM is a criminal offence, and more importantly, FGM is a violation to human rights – therefore a child protection issue

Community Engagement

The MY Voice project has been pivotal in DARF in engaging with communities in Edinburgh and Scotland, to educate and raise awareness about the ill effects of FGM. This project will continue to create advocates who will work to end the practice. We believe that it is very important to involve practicing communities in the fight against FGM, as it is the people in affected communities who can bring about change. Through our work we are aware that there are a lot of myths surrounding FGM that practicing communities still believe when it comes to this practice. We hope that by engaging with FGM practicing communities, we will be able to clarify myths, provide support and change attitudes towards the continued practice of FGM.

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Responsibilities of the Directors

The directors are responsible for preparing the Directors' Annual Report, the Chairperson's statement, the financial statements in accordance with applicable law and regulations.

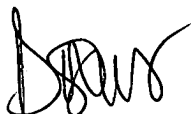
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then 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 operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the directors and signed on their behalf:



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Doosuur Zasha
Trustee/Director

Date 19/01/2018

DIGNITY ALERT AND RESEARCH FORUM LTD (LIMITED BY GUARANTEE)

Independent Examiner's Report to the trustees of Dignity Alert and Research Forum Ltd

I report on the Statement of Account for the charity for the year ended 31 December 2016, set out on pages 13 to 19

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, other than those given below:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

The matters which have come to my attention are as follows:

- The charity's accounting records are poor, and do not record in sufficient detail the day to day transactions of the charity.
- Restricted Fund Expenditure remains difficult to distinguish from unrestricted expenditure in the accounting records.
- The charity trustees have now made a decision to wind up the charity, although it is unlikely to wind up until 2018. This does not have a significant effect on the financial statements, as there are no significant assets, and very little activity is currently being undertaken.

Signed Margaret Birse

Date: 20/01/2018

Margaret Birse CCFA CIPFA (affil) FCIE
Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian, EH49 7AP

Statement of Financial Activities

(Incorporating the Income and Expenditure Account)

For the Year ended 31st December 2016

		2016				2015
		Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£	£
Income and Endowments from:	3					
Donations and Legacies		1,284	-	-	1,284	2,487
Charitable Activities		(157)	-	-	(157)	818
Investment Income		-	-	-	-	-
Total Income		1,127	-	-	1,127	3,305
Expenditure on:	4					
Charitable activities		337	-	1,000	1,337	1,964
Bank Charges		10	-	-	10	
Total Expenditure		347	-	1,000	1,347	1,964
Net Income/(Expenditure) for the year		780	-	(1,000)	(220)	1,341
Gross Transfers		-	-	-	-	-
Net Movement in Funds	8	780	-	(1,000)	(220)	1,341
Fund Balances Brought Forward		1,461	-	1,000	2,461	1,120
Fund Balances Carried Forwards		2,241	-	-	2,241	2,461

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

Most of the charity's activities have ceased, and the charity is now in the process of being wound up.

The attached notes form part of these financial statements.

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Balance Sheet

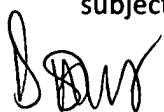
As at 31st December 2016

		2016				2015
		Unrestricted Funds	Designated Fixed Asset Funds	Restricted Funds	Total Funds	Total Funds
	Note	£		£	£	£
Fixed Assets						
Tangible Fixed Assets	7	-	-	-	-	-
		-	-	-	-	-
Current Assets	8					
Debtors		-			-	157
Bank and Cash in Hand		3,066	-	-	3,066	2,841
		3,066	-	-	3,066	2,998
Creditors						
Amounts falling due within one year	9	825	-		825	537
		825	-	-	825	537
Net Current Assets less current liabilities		2,241	-	-	2,241	2,461
Net Assets		2,241	-	-	2,241	2,461
Funds						
Unrestricted Funds						
General Fund		2,241	-	-	2,241	1,461
Designated Fixed Assets		-	-	-	-	-
Total Unrestricted Funds		2,241	-		2,241	1,461
Restricted Funds		-	-	-	-	1,000
Total Funds		2,241	-	-	2,241	2,461

Audit Exemption Statement

For the year ended 31/12/2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- 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.



Doosuur Zasha
Trustee/Director

Date 19/01/2018

Notes to the Financial Statements

Year Ended 31st December 2016

1. Basis of Preparation

a. Basis of Accounting and Assessment of Going Concern

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and incorporating changes made by Update Bulletin 1 issued on 2nd February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

A Board decision has been taken to wind up the charity. While this process is taking place, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a. Income

Recognition of Income	Income is recognised in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• The charity becomes entitled to the resources;• It is more likely than not that the trustees will receive the resources; and• The monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS 102.
Grants and Donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
Contractual Income	Income from fees for courses is only included in the SoFA once the charity has provided the related goods or services or met any performance related conditions.
Support Costs	The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.

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Volunteer Help	The value of voluntary help is not included in the accounts, but is described in the Trustees' Annual Report.
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b. Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
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Governance Costs	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice. Under FRS102 they are now included in Charitable Activity Costs rather than as a separate category on the SOFA.
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Deferred Income	No material item of deferred income has been included in the accounts.
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Creditors	The charity has creditors when are measured at settlement amounts less any trade discounts.
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Basic Financial Instruments	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.
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c. Assets

Tangible Fixed Assets for use by the Charity	These are capitalised if they can be used for more than one year and cost at least £100 Depreciation is charged as follows: Computer Equipment 20%
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Debtors	Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount. Subsequently they are measured at the cash or other consideration expected to be received.
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d. Fund Accounting

1. Unrestricted Funds

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

2. Designated Funds

Designated Funds are unrestricted funds of the charity which have been earmarked, or set aside by the trustees for particular purposes.

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3. Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund held by the charity is included in note 10.

3. Analysis of Income

	2016			2015
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Donations & Legacies				
Donations	10	-	10	2,298
Membership Fee	74	-	74	189
Grants	1,200	-	1,200	-
Total Donations 2016	1,284	-	1,284	2,487
Total Donations 2015	1,487	1,000	2,487	
Charitable Activities				
FGM Training	-	-	-	818
Write off Outstanding debtors	(157)	-	(157)	-
Total Charitable Activity 2016	(157)	-	(157)	818
Total Charitable Activity 2015	818	-	818	
Total Income 2016	1,127	-	1,127	3,305
Total Income 2015	2,305	1,000	3,305	

4. Analysis of Expenditure

	2016			2015
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	
Cost of Charitable Activities				
FGM Awareness events	-	-	-	-
TEAM-Project Tanzania	-	-	-	-
Salaries	-	-	-	-
Volunteer Project Expenses	29	-	29	-
Rent/Training room hiring	19	1,000	1,019	1,037
FGM training & consultancy	-	-	-	313
Insurance	-	-	-	184
Stationery & administration costs	138	-	138	113
Publications	-	-	-	-
Membership Affiliation fees	-	-	-	42
Depreciation	-	-	-	137
Governance Costs	151	-	151	138
Total Cost of Charitable Activities 2016	337	1,000	1,337	1,964
Total Cost of Charitable Activities 2015	1,964	-	1,964	
Governance Costs				
Filing CoHO	26	-	26	13
Independent Examination	125	-	125	125
Total Governance Costs 2016	151	-	151	138
Total Governance Costs 2015	138	-	138	

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5. Staff Costs and Emoluments

The charity had no staff in either the financial year to 31 December 2016 or the previous financial year to 31 December 2015

6. Trustee and Related Party Transactions

The relative of one trustee was paid a sum of £138 for creation of a website for the charity during this financial year. (Total payments to trustees and related parties in 2015: £267) No other trustees were paid, and no expenses were reimbursed to any trustees (2015:£16)

One trustee made payments on behalf of the charity, and has not yet been reimbursed for these expenses, totalling £85.

7. Fixed Assets and Depreciation

	Computer Equipment
Cost	£
At 1 January 2016	1,508
Additions	-
Disposals	-
At 31 December 2016	1,508
Accumulated Depreciation	
At 1 January 2016	1,508
Charge for the year	-
At 31 December 2016	1,508
Net Book Value	
At 31 December 2016	-
At 31 December 2015	-

8. Debtors and Prepayments

The debtors that had been reported in the previous two financial years, have now been written off. It is extremely unlikely that either debt will be paid to the charity.

	2016	2015
Debtors	£	£
Training Fees	-	62
HMRC	-	95
	-	157

9. Creditors

	2016	2015
Creditors due within 12 months	£	£
Salary costs (HMRC PAYE & NIC)	-	-
Salary payment	-	-
Payroll Processing	-	-
Payments due to trustee	85	
Rent	365	87
IE Fees	375	450
	825	537

10. Table of Fund Movements

	Balance at 01/01/15	Income	Expenditure	Transfers	Balance at 01/01/16	Income	Expenditure	Transfers	Balance at 31/12/16
	£	£	£	£	£	£	£	£	£
Unrestricted Funds									
General Fund	983	2,305	(1,827)	-	1,461	1,127	(347)	-	2,241
Designated Fixed Assets	137	-	(137)	-	-	-	-	-	-
Total Unrestricted Funds	1,120	2,305	(1,964)	-	1,461	1,127	(347)	-	2,241
Restricted Funds									
Starbucks	-	1,000	-	-	1,000	-	(1,000)	-	-
Total Restricted Funds	-	1,000	-	-	1,000	-	(1,000)	-	-
Total Funds	1,120	3,305	(1,964)	-	2,461	1,127	(1,347)	-	2,241

Purpose of Restricted Funds:

Starbucks: Grant provided towards training costs.