

Charity number: 1098825  
Company number: 04644258

**Family Refugee Support Project  
(A company limited by guarantee)**

**Trustees' report and financial statements  
for the year ended 30 September 2012**



**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Contents**

	<b>Page</b>
Legal and administrative information	<b>1</b>
Trustees' report	<b>2 - 4</b>
Independent examiners' report	<b>5</b>
Statement of financial activities	<b>6</b>
Balance sheet	<b>7 - 8</b>
Notes to the financial statements	<b>9 - 14</b>

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1098825

**Company registration number** 04644258

**Principal office** 7th Floor  
Castle Chambers  
Castle Street  
Liverpool  
L2 9TL

<b>Trustees</b>	T Afful	resigned 21 March 2012
	P C Canter	
	A Chiumento	appointed 5 March 2013
	C Coussins	resigned 7 August 2012
	D Dossor	resigned 1 January 2012
	P F Hyland	
	E K McLean	
	J S Nelki	
	A Qassim	appointed 4 December 2012
	J G Raws	resigned 4 December 2012

R L Waugh

**Secretary** P F Hyland

**Accountants** D & I Walton  
17 Lancaster Drive  
Vicar's Cross  
Chester  
Cheshire  
CH3 5JW

**Bankers** HSBC  
32 Rodney Street  
Liverpool  
L1 2TP

## **Family Refugee Support Project** **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report)** **for the year ended 30 September 2012**

The trustees present their report and the financial statements for the year ended 30 September 2012. The trustees, who are also directors of Family Refugee Support Project for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

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

#### **Objectives and activities**

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture. The Trustees have had regard to Charity Commission guidance on public benefit.

#### **Achievements and performance**

2011-2012 marks the end of a difficult year for the project at a time where many small charities are under threat due to funding constraints. In spite of the drop in available funds, the project has continued to work with some of the most vulnerable families in Liverpool, providing specialist therapy and support, although restricted to smaller numbers. This ongoing work has only been possible thanks to the dedication of the staff team who have continued to volunteer additional hours to keep the project running whilst seeking new funds.

In spite of funding difficulties, there have been some key achievements in the year, grants from Natural Choices for Health and Wellbeing and Lankelly Chase Foundation enabled us to complete our New Land project, and ensure that we will remain working with families there until at least December 2014. Five families have planted, tended and harvested their first crops in the new garden with huge success, and plans are in progress to build on this work to enable new families to benefit from the space in the year ahead. The work of the project has been further supported by The Tudor Trust and Lloyds TSB Foundation, providing ongoing funding enabling therapy and support to an additional eleven families in the period through one-to-one working on allotments and with the women's group.

The project has been greatly assisted by volunteers in the year, and we saw our first show garden at Tatton Flower Show in July 2012, designed and co-ordinated by Emily Ross, who also helped in the construction of the New Land. Thanks to Emily's work supported by a dedicated team of volunteers and staff fundraising to make it possible, the project's back-to-back garden won a silver medal from the Royal Horticultural Society. This achievement brought a new audience to the work of the project and the issues faced by refugee and asylum seeking families in the UK. Thanks to support from the Eleanor Rathbone Charitable Trust, we were able to take project families to the Tatton Show to see the work that they inspired at this renowned and respected event.

The year saw a new direction for the project in working with other communities and groups to raise awareness of our work and the issues facing refugee and asylum seeking families. The Natural Choices grant enabled us to open up our garden and run tailored awareness sessions to provide a different and unique view, more in-depth than that seen so often in the media. Feedback from these sessions demonstrated that people changed their views and wanted to know more about how they could help refugee and asylum seeking families. We plan to do more of this work in the year ahead, and to facilitate space for families using the project to interact with other groups and community members.

This year has also marked the first full year of a new monitoring and evaluation system to help us better track our activities and measure the impact of our work. This has helped us to plan our work more effectively with clients, and to involve clients more actively in planning their own pathway through the project, seeing their changes and marking their progress over time. This information will also assist our future planning and fundraising, hopefully enabling a continued service to an often forgotten and vulnerable client group.

## **Family Refugee Support Project (A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2012**

#### **Financial review**

During the year the Family Refugee Support Project (FRSP) received funding from the Tudor Trust, Lankelly Chase, Natural Choices for Health and Wellbeing and Lloyd's TSB Foundation

The Trustees regularly review the finances, budgets and expenditure against budget. The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Reserves are necessary to bridge the gap between the receiving and spending of resources and to cover unplaced emergency expenditure. The restricted funds are held by the Project for only as long as is necessary to organise the relevant programmes. The funds held by the charity represent approximately 3 months costs and it is expected that these will be fully utilised within the period.

In November 2012 a further 3 year grant has been made by the Big Lottery

Lloyds TSB Foundation Year 2 of a 2 year grant will end on 31st December 2012. The funds are for all costs of extra staff time related to the increased work due to the acquisition of new land and new families joining the project.

In 2011 FRSP was successful in obtaining a further 2 year Grant from the Tudor Trust (£80,000). The final £40,000 is included within these accounts.

Further funding is currently being sought to secure the longer term future of the charity.

In this year a 3 year Grant of £15,000 per annum was secured from Lankelly Chase.

A grant of £5,618 was received from Natural Choices for Health and Wellbeing a partnership between Liverpool PCT and The Mersey Forest.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of Family Refugee Support Project for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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.

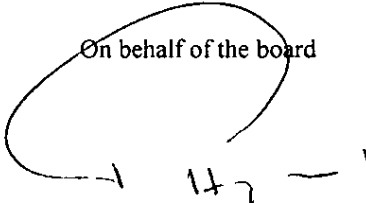
**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 September 2012**

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

On behalf of the board



P F Hyland  
**Secretary**  
7 June 2013

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of Family Refugee Support Project.**

I report on the accounts of Family Refugee Support Project for the year ended 30 September 2012 set out on pages 2 to 14

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for 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.

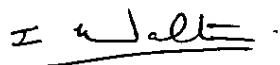
**Basis of independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep proper 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 Charitieshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



**I Walton BA FCA**  
**Chartered Accountant**  
**Independent examiner**  
**17 Lancaster Drive**  
**Vicar's Cross**  
**Chester**  
**CH3 5JW**

**7 June 2013**

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 September 2012**

	Notes	Unrestricted funds £	Restricted funds £	2012 Total £	2011 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds					
Voluntary income	2	4,066	79,326	83,392	172,185
Other incoming resources		941	-	941	2,463
<b>Total incoming resources</b>		<u>5,007</u>	<u>79,326</u>	<u>84,333</u>	<u>174,648</u>
<b>Resources expended</b>					
Charitable activities	3	2,154	80,997	83,151	202,452
Governance costs	5	-	720	720	9,668
<b>Total resources expended</b>		<u>2,154</u>	<u>81,717</u>	<u>83,871</u>	<u>212,120</u>
<b>Net incoming/(outgoing) resources for the year /</b> <b>Net income/(expenditure) for the year</b>		2,853	(2,391)	462	(37,472)
Total funds brought forward		<u>9,967</u>	<u>40,771</u>	<u>50,738</u>	<u>88,210</u>
<b>Total funds carried forward</b>		<u>12,820</u>	<u>38,380</u>	<u>51,200</u>	<u>50,738</u>

The notes on pages 9 to 14 form an integral part of these financial statements



**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 September 2012**

	Notes	£	2012 £	£	2011 £
<b>Fixed assets</b>					
Tangible assets	13		2,986		5,574
<b>Current assets</b>					
Debtors	14	103		-	
Cash at bank and in hand		49,497		48,820	
		49,600		48,820	
<b>Creditors: amounts falling due within one year</b>	15	(1,386)		(3,656)	
<b>Net current assets</b>			48,214		45,164
<b>Net assets</b>			51,200		50,738
<b>Funds</b>	16				
Restricted income funds			38,380		40,771
Unrestricted income funds			12,820		9,967
<b>Total funds</b>			51,200		50,738

The Balance Sheet continues on the following page

The notes on pages 9 to 14 form an integral part of these financial statements

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 September 2012**

In approving these financial statements as trustees of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ,

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2012

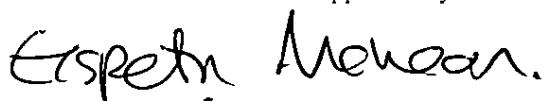
(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the board on 7 June 2013 and signed on its behalf by



**E K McLean**  
**Director**

**The notes on pages 9 to 14 form an integral part of these financial statements.**

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

**1.2. Incoming resources**

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. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Governance costs include the costs of governance arrangements which relate to the general running of the charity. They include the costs of providing the governance infrastructure which allows the charity to operate and to generate the information required for public accountability.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

**1.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

**2 Voluntary income**

	Unrestricted funds £	Restricted funds £	2012 Total £	2011 Total £
Donations	3,066	277	3,343	261
Big Lottery Fund Grant	-	-	-	92,172
Comic Relief grant	-	-	-	9,683
Lankelly Chase grant	-	15,000	15,000	-
Tudor Trust grant	-	40,000	40,000	40,000
Lloyds TSB grant	-	17,431	17,431	17,069
Other grants	1,000	6,618	7,618	13,000
	<u>4,066</u>	<u>79,326</u>	<u>83,392</u>	<u>172,185</u>

**3. Costs of charitable activities - by fund type**

	Unrestricted funds £	Restricted funds £	2012 Total £	2011 Total £
Allotments	2,154	80,997	83,151	202,452
	<u>2,154</u>	<u>80,997</u>	<u>83,151</u>	<u>202,452</u>

**4 Costs of charitable activities - by activity**

	Activities undertaken directly £	Support costs £	2012 Total £	2011 Total £
Allotments	82,844	307	83,151	202,452
	<u>82,844</u>	<u>307</u>	<u>83,151</u>	<u>202,452</u>

**5. Governance costs**

	Restricted funds £	2012 Total £	2011 Total £
Independent Examiner's fees	720	720	700
Other consultancy/advice	-	-	8,968
	<u>720</u>	<u>720</u>	<u>9,668</u>

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

**6 Analysis of support costs**

	<b>Allotments</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Information/marketing costs	307	307	2,881
	<u>307</u>	<u>307</u>	<u>2,881</u>

**7. Net incoming/(outgoing) resources for the year**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Net incoming/(outgoing) resources is stated after charging		
Depreciation and other amounts written off tangible fixed assets	<u>2,588</u>	<u>2,473</u>

**8. Employees**

<b>Employment costs</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Wages and salaries	41,348	118,104
Social security costs	1,653	9,708
Pension costs	724	3,010
Other costs	2,651	4,424
	<u>46,376</u>	<u>135,246</u>

No employee received emoluments of more than £60,000 (2011 None)

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows

	<b>2012</b>	<b>2011</b>
	<b>Number</b>	<b>Number</b>
Directors	7	8
Charity workers	<u>5</u>	<u>5</u>
	<u>12</u>	<u>13</u>

No trustee, nor anyone connected with them, received any expenses or remuneration from the company during the year

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

**10. Reporting accountants' remuneration**

	2012 £	2011 £
Independent examination of the financial statements	<u>720</u>	<u>700</u>
Other fees		
- Accountancy and payroll services	<u>1,334</u>	<u>1,439</u>

**11 Pension costs**

The company operates a defined contribution pension scheme which is open to all staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company.

	2012 £	2011 £
Pension charge	<u>724</u>	<u>3,010</u>

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

**13. Tangible fixed assets**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 October 2011 and		
At 30 September 2012	<u>13,666</u>	<u>13,666</u>
<b>Depreciation</b>		
At 1 October 2011	8,092	8,092
Charge for the year	<u>2,588</u>	<u>2,588</u>
At 30 September 2012	<u>10,680</u>	<u>10,680</u>
<b>Net book values</b>		
At 30 September 2012	<u>2,986</u>	<u>2,986</u>
At 30 September 2011	<u>5,574</u>	<u>5,574</u>

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

**14. Debtors**

	2012 £	2011 £
Other debtors	<u>103</u>	<u>-</u>

**15. Creditors: amounts falling due within one year**

	2012 £	2011 £
Other taxes and social security	623	736
Other creditors	12	2,138
Accruals and deferred income	751	782
	<u>1,386</u>	<u>3,656</u>

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

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2012 as represented by			
Tangible fixed assets	-	2,986	2,986
Current assets	12,820	36,780	49,600
Current liabilities	-	(1,386)	(1,386)
	<u>12,820</u>	<u>38,380</u>	<u>51,200</u>

**17. Unrestricted funds**

	At 1 October 2011 £	Incoming resources £	Outgoing resources £	At 30 September 2012 £
Unrestricted Fund	<u>9,967</u>	<u>5,007</u>	<u>(2,154)</u>	<u>12,820</u>

**Purposes of unrestricted funds**

Unrestricted funds are available to cover small shortfalls in funding from restricted fund sources and to mitigate against short term timing differences in those receipts

**Family Refugee Support Project**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2012**

<b>18. Restricted funds</b>	<b>At 1 October 2011 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 30 September 2012 £</b>
Restricted Fund	<u>40,771</u>	<u>79,326</u>	<u>(81,717)</u>	<u>38,380</u>

**Purposes of restricted funds**

The restricted fund comprises money held to fund the main activities of the charity

**19. Company limited by guarantee**

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member