

**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 2010**



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

**Contents**

	<b>Page</b>
Legal and administrative information	<b>1</b>
Trustees' report	<b>2 - 3</b>
Independent examiners' report	<b>4</b>
Statement of financial activities	<b>5</b>
Balance sheet	<b>6 - 7</b>
Notes to the financial statements	<b>8 - 14</b>

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**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>	P C Canter	appointed 23 April 2010
	D Dossor	appointed 19 December 2009
	S Hodge	
	P F Hyland	
	E K McLean	
	J S Nelki	appointed 18 June 2010
	J C F Peel	resigned 19 December 2009
	J G Raws	
	R L Waugh	appointed 23 April 2010

**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 2010**

The trustees present their report and the financial statements for the year ended 30 September 2010. 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 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**

2009-10 marks the end of the second year of three years funding from the Big Lottery Reaching Communities fund, The Tudor Trust and Comic Relief. This year has been busy with 22 families receiving support in the period, comprising 37 adults and 45 children including eight new families joining the project during the year.

The women's group consolidated further with a significant increase in regular attendance, culminating in a harvest celebration with twelve women bringing food they had prepared to share with the group on the allotment.

A new area for project development arose during the year, with the gift of a five year lease on a piece of unused land from the Liverpool Catholic Archdiocese attached to Our Lady of Mount Carmel Church. The project has also been successful in securing funds from The Evan Cornish Foundation and the Lloyds TSB Foundation to develop this land and enable work with additional families when they start with the project and need more focused therapeutic support in a less open environment. We expect to launch this new development in the coming year.

#### **Financial review**

During the year the Family Refugee Support Project received funding from the Big Lottery Reaching Communities Fund, Comic Relief, Tudor Trust, The Evan Cornish Foundation 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 unplanned 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 5 months costs and it is expected that these will be fully utilised within this period.

Big Lottery - Reaching Communities Year 3 grant covers the period July 1st 2010 to June 30th 2011. Expenditure of the funds has been planned to end June.

Comic Relief End of Grant for 3 years was Jan 31st 2011.

Tudor Trust Year 3 Grant ends April 30th 2011.

Evan Cornish Foundation 12-month grant ends June 30th 2011.

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

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 September 2010**

Lloyds TSB Foundation Year 1 of 2-year grant will end Dec 31st 2011. The funds were received in September 2010 but Lloyds approved deferral of expenditure on the grant, as requested in FRSP proposal, to Jan 2011. Approval requires that we now report back on Year One grant in December 2011. The funds are all for 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). Re-funding for Year one will commence on May 1st 2011. FRSP also obtained a 12-month grant of £10,000 from Big Lottery - Awards for All in November 2010. The funding is also being used to develop the new communal garden. Further funding is currently being sought to secure the longer-term future of the charity including submission of a Second Stage application for re-funding from the Big Lottery Reaching Communities Fund.

**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

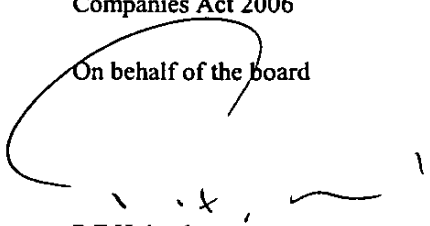
- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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.

**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  
18 April 2011

**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 2010 set out on pages 5 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 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended, 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 Charities
- have 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**

**18 April 2011**

**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 2010**

	Notes	Unrestricted funds £	Restricted funds £	2010 Total £	2009 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds					
Voluntary income	2	-	213,341	213,341	206,642
Investment income	3	-	-	-	15
Other incoming resources		500	-	500	174
<b>Total incoming resources</b>		<u>500</u>	<u>213,341</u>	<u>213,841</u>	<u>206,831</u>
<b>Resources expended</b>					
Charitable activities	4	-	218,900	218,900	177,300
Governance costs	6	-	2,148	2,148	650
<b>Total resources expended</b>		<u>-</u>	<u>221,048</u>	<u>221,048</u>	<u>177,950</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net income/(expenditure) for the year</b>		500	(7,707)	(7,207)	28,881
Total funds brought forward		<u>8,591</u>	<u>86,826</u>	<u>95,417</u>	<u>66,536</u>
<b>Total funds carried forward</b>		<u>9,091</u>	<u>79,119</u>	<u>88,210</u>	<u>95,417</u>

The notes on pages 8 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 2010**

	Notes	£	2010 £	£	2009 £
<b>Fixed assets</b>					
Tangible assets	14		6,994		3,610
<b>Current assets</b>					
Debtors	15	-		3,321	
Cash at bank and in hand		101,502		89,997	
		<u>101,502</u>		<u>93,318</u>	
<b>Creditors: amounts falling due within one year</b>	16	(20,286)		(1,511)	
<b>Net current assets</b>			81,216		91,807
<b>Net assets</b>			<u>88,210</u>		<u>95,417</u>
<b>Funds</b>	17				
Restricted income funds			79,119		86,826
Unrestricted income funds			9,091		8,591
<b>Total funds</b>			<u>88,210</u>		<u>95,417</u>

The Balance Sheet continues on the following page

The notes on pages 8 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 2010**

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 2010

(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 18 April 2011 and signed on its behalf by



**P F Hyland**  
**Director**

**The notes on pages 8 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 2010**

#### **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.

Income from investments is included in the year in which it is receivable.

##### **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**  
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**Notes to financial statements**  
**for the year ended 30 September 2010**

**2. Voluntary income**

	<b>Restricted funds £</b>	<b>2010 Total £</b>	<b>2009 Total £</b>
Big Lottery Fund Grant	134,292	134,292	129,891
Comic Relief grant	29,049	29,049	36,281
Tudor Trust grant	40,000	40,000	40,000
Other grants	10,000	10,000	470
	<u>213,341</u>	<u>213,341</u>	<u>206,642</u>

**3. Investment income**

	<b>2010 Total £</b>	<b>2009 Total £</b>
Bank interest receivable	-	15
	<u>-</u>	<u>15</u>

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

	<b>Restricted funds £</b>	<b>2010 Total £</b>	<b>2009 Total £</b>
Allotments	218,900	218,900	177,303
	<u>218,900</u>	<u>218,900</u>	<u>177,303</u>

**5. Costs of charitable activities - by activity**

	<b>Activities undertaken directly £</b>	<b>Support costs £</b>	<b>2010 Total £</b>	<b>2009 Total £</b>
Allotments	216,789	2,111	218,900	177,303
	<u>216,789</u>	<u>2,111</u>	<u>218,900</u>	<u>177,303</u>

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

**Notes to financial statements**  
**for the year ended 30 September 2010**

**6. Governance costs**

	<b>Restricted funds £</b>	<b>2010 Total £</b>	<b>2009 Total £</b>
Independent Examiner's fees	700	700	650
Other consultancy/advice	1,448	1,448	-
	<u>2,148</u>	<u>2,148</u>	<u>650</u>

**7. Analysis of support costs**

	<b>Allotments £</b>	<b>2010 Total £</b>	<b>2009 Total £</b>
Information/marketing costs	2,111	2,111	1,500
	<u>2,111</u>	<u>2,111</u>	<u>1,500</u>

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

	<b>2010 £</b>	<b>2009 £</b>
Net (outgoing)/incoming resources is stated after charging		
Depreciation and other amounts written off tangible fixed assets	<u>1,791</u>	<u>874</u>

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

**Notes to financial statements**  
**for the year ended 30 September 2010**

**9. Employees**

<b>Employment costs</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Wages and salaries	129,661	119,307
Social security costs	11,518	10,220
Pension costs	4,824	4,074
Other costs	8,224	3,061
	<u>154,227</u>	<u>136,662</u>

No employee received emoluments of more than £60,000 (2009 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>2010</b>	<b>2009</b>
	<b>Number</b>	<b>Number</b>
Directors	7	6
Charity workers	7	7
	<u>14</u>	<u>13</u>

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

**11. Reporting accountants' remuneration**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	<u>700</u>	<u>650</u>
Other fees		
- Accountancy and payroll services	<u>1,935</u>	<u>639</u>

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

**Notes to financial statements**  
**for the year ended 30 September 2010**

**12. 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.

	2010	2009
	£	£
Pension charge	4,824	4,074

**13. 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.

**14. Tangible fixed assets**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 October 2009	7,438	7,438
Additions	5,175	5,175
At 30 September 2010	12,613	12,613
<b>Depreciation</b>		
At 1 October 2009	3,828	3,828
Charge for the year	1,791	1,791
At 30 September 2010	5,619	5,619
<b>Net book values</b>		
At 30 September 2010	6,994	6,994
At 30 September 2009	3,610	3,610

**15. Debtors**

	2010	2009
	£	£
Other debtors	-	3,321

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

**Notes to financial statements**  
**for the year ended 30 September 2010**

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

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	615	861
Accruals and deferred income	19,671	650
	<u>20,286</u>	<u>1,511</u>

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

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 30 September 2010 as represented by			
Tangible fixed assets	-	6,994	6,994
Current assets	9,091	92,411	101,502
Current liabilities	-	(20,286)	(20,286)
	<u>9,091</u>	<u>79,119</u>	<u>88,210</u>

**18. Unrestricted funds**

	<b>At 1 October 2009</b>	<b>Incoming resources</b>	<b>At 30 September 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Fund	<u>8,591</u>	<u>500</u>	<u>9,091</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

**19. Restricted funds**

	<b>At 1 October 2009</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 30 September 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted Fund	<u>86,826</u>	<u>213,341</u>	<u>(221,048)</u>	<u>79,119</u>

**Purposes of restricted funds**

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

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

**Notes to financial statements**  
**for the year ended 30 September 2010**

**20. 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