

Registered Charity Number
1098825

Registered Company Number
04644258

Family Refugee Support Project
Report and Accounts
For The Year Ended
30 September 2014

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Family Refugee Support Project
Report and accounts
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Family Refugee Support Project

The report of the trustees for the year ended 30 September 2014

Introduction

The trustees present their annual report and accounts for the year ended 30 September 2014.

Name, registered office and constitution of the charity

The legal registration details are :-

| | |
|------------------------------------|--|
| <i>Date of incorporation</i> | 22 January 2003 |
| <i>Company Registration Number</i> | 04644258 |
| <i>Charity Registration Number</i> | 1098825 |
| <i>Registered Office:</i> | 5th Floor, Castle Chambers Castle Street LIVERPOOL L2 9TL |

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

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.

Public benefit that is provided by the charity

The trustees have had regard to the Charity Commission guidance on public benefit.

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

2013-2014 marks the second year of a three year grant from Big Lottery Reaching Communities with FRSP continuing to meet targets on supporting vulnerable refugee and asylum seeking families in Liverpool. We have also worked through part of our third year of a three year grant from Lankelly Chase Foundation.

We have seen an increase in usage of the garden and allotment space, with every patch of land being cultivated throughout the seasons. This year has seen bumper crops of chillies, tomatoes and potatoes. Families have worked together to support each other in getting the most from their land, and shared crops with each other, as well as recipes from around the world.

Highlights for this year include a trip to Claremont Farm, Wirral, where we were given a guided walk, learning about the origins of local food, and had the opportunity to pick fruit to take home. The day was also an opportunity to picnic and share games in the sun in a friendly and welcoming environment, and children were able to join in with their peers on returning to school with 'what I did in my holidays'. FRSP also held two open events, hosted by project mentors inviting in the local community to enjoy the garden and learn about our work. Three further celebrations took place with families; a winter party, spring planting day and harvest celebration.

During the year the project worked with 47 adults and 30 children. We provided specialist trauma therapy, practical support and facilitated therapeutic horticulture, as well as holding the group events and meetings during the year.

Family Refugee Support Project

The report of the trustees for the year ended 30 September 2014

The impact of reduced voluntary and statutory services has continued to diminish the options available to help refugee and asylum seeking families, (as it has for many people living locally). The availability of interpreters has lessened as budgets are further cut, and at the same time the availability of English Language tuition is reduced. This makes barriers to access even greater than ever before for many refugees and people seeking asylum. Increasingly our time has been spent using interpreters to explain letters, policies and services and assist in communication with other service providers to ensure basic provision is accessible and needs are met.

We hope to secure further funds in the coming year to support our group work and to continue our core therapeutic work. We look forward to the challenges in the year ahead and will continue to prioritise the needs refugee and asylum seeking families bring to us, and support their strengths and resilience in difficult times.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

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

The methods adopted for the recruitment and appointment of new trustees

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.

Financial Review

Policies on reserves

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 charity for only as long as is necessary to organise the relevant programmes.

At 30 September 2014 restricted and unrestricted reserves amounted to £32,432 and £19,675 respectively. The funds held by the charity represent approximately 3 months costs and it is expected that these will be fully utilised within the next year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 17. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £11,878 (2013 - £10,971 outgoing resources).

The total reserves at the year end stand at £52,107 (2013 - £40,229).

Free unrestricted liquid reserves amounted to £19,675 (2013 - £16,320).

Family Refugee Support Project

The report of the trustees for the year ended 30 September 2014

During the year the Family Refugee Support Project received funding from Lankelly Chase and the Big Lottery Fund.

The trustees have continued to scrutinise expenditure and control costs to ensure that funds are used for the beneficiaries of the charity.

The funds held by the charity will be fully utilised within the next year.

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

Specific changes in fixed assets

There have been no movements in fixed assets.

Share Capital

The company is limited by guarantee and therefore has no share capital

The members of the Board of Trustees of the Charity during the year ended 30 September 2014 were :-

A Brown
P C Canter
A Chiumento
P F Hyland
EK McLean
J S Nelki
R L Waugh

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The directors/trustees are all members of the charity.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

A Brown
P C Canter
A Chiumento
P F Hyland
EK McLean
J S Nelki

Bankers

HSBC
32 Rodney Street
Liverpool
L1 2TP

Family Refugee Support Project

The report of the trustees for the year ended 30 September 2014

Independent Examiner

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

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

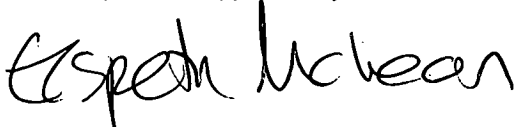
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 23 June 2015.



E K McLean
Director and Trustee

Family Refugee Support Project
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 30 September 2014

I report on the financial statements of the Charity on pages 7 to 17 for the year ended 30 September 2014 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I express no opinion as to whether the financial statements give a "true and fair" view and my report is limited to the matters set out in the statement below.

Family Refugee Support Project
Independent Examiner's Report to the trustees of the charity

Independent Examiner's Statement, report and opinion

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
- (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;
- (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

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



The date upon which my opinion is expressed is :-
23 June 2015

**Family Refugee Support Project
Statement of Financial Activities
for the year ended 30 September 2014**

| | Unrestricted Funds | Restricted Funds | Total Funds | Last Year Total Funds |
|---|-----------------------|---------------------|----------------|--------------------------|
| Notes | 2014 £ | 2014 £ | 2014 £ | 2013 £ |
| Incoming resources | | | | |
| <i>Incoming resources from generated funds</i> | | | | |
| Voluntary Income | 1,749 | 108,997 | 110,746 | 109,589 |
| Activities for generating funds | 1,638 | - | 1,638 | 1,446 |
| Total incoming resources | 3,387 | 108,997 | 112,384 | 111,035 |
| <i>Costs of charitable activities</i> | 32 | 99,974 | 100,006 | 121,231 |
| <i>Governance costs</i> | - | 500 | 500 | 775 |
| Total resources expended | 32 | 100,474 | 100,506 | 122,006 |
| Net incoming resources/(net outgoing resources) before transfers between funds | 3,355 | 8,523 | 11,878 | (10,971) |
| Gross transfers between funds | - | - | - | - |
| Net incoming resources/(net outgoing resources) before Other recognised gains and losses | 3,355 | 8,523 | 11,878 | (10,971) |
| Other recognised gains and losses | - | - | - | - |
| Net movement in funds | 3,355 | 8,523 | 11,878 | (10,971) |
| Reconciliation of funds | | | | |
| <i>Total funds brought forward</i> | 16,320 | 23,909 | 40,229 | 51,200 |
| Total Funds carried forward | 19,675 | 32,432 | 52,107 | 40,229 |

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the SORP.

All activities derive from continuing operations

The notes on pages 11 to 15 form an integral part of these accounts.

**Family Refugee Support Project
Statement of Financial Activities
for the year ended 30 September 2014
Income and Expenditure Account as required by the Companies Act
for the year ended 30 September 2014**

| | 2014 £ | 2013 £ |
|--|---------------|-----------------|
| Turnover | 112,384 | 111,035 |
| Direct costs of turnover | 100,006 | 121,231 |
| Gross surplus/(deficit) | <u>12,378</u> | <u>(10,196)</u> |
| Governance costs | 500 | 775 |
| Operating surplus/(deficit) | <u>11,878</u> | <u>(10,971)</u> |
| Surplus/(deficit) on ordinary activities before tax | <u>11,878</u> | <u>(10,971)</u> |
| Surplus/(deficit) for the financial year | <u>11,878</u> | <u>(10,971)</u> |
| Gift Aid Payments | - | - |
| Retained surplus/(deficit) for the financial year | <u>11,878</u> | <u>(10,971)</u> |

All activities derive from continuing operations

The notes on pages 11 to 15 form an integral part of these accounts.

Family Refugee Support Project
Statement of Financial Activities
for the year ended 30 September 2014
Statement of Total Recognised Gains and Losses
for the year ended 30 September 2014

| | 2014 | 2013 |
|--|---------------|-----------------|
| Excess of Expenditure over income before realisation of assets | 11,878 | (10,971) |
| Loss per Profit and Loss account | 11,878 | (10,971) |
| Grants for the acquisition of fixed assets | - | - |
| Net Movement in funds before taxation | 11,878 | (10,971) |

Movements in revenue and capital funds
for the year ended 30 September 2014

| Revenue accumulated funds | Unrestricted Funds | Restricted Funds | Total Funds | Last year Total Funds |
|--|--------------------|------------------|---------------|-----------------------|
| | 2014 £ | 2014 £ | 2014 £ | 2013 £ |
| Accumulated funds brought forward | 16,320 | 23,909 | 40,229 | 51,200 |
| Recognised gains and losses before transfers | 3,355 | 8,523 | 11,878 | (10,971) |
| | 19,675 | 32,432 | 52,107 | 40,229 |
| Closing revenue accumulated funds | 19,675 | 32,432 | 52,107 | 40,229 |
| | | | £ | £ |

| Summary of funds | Designated Funds | Unrestricted Funds | Restricted Funds | Total Funds | Last Year Total Funds |
|---------------------------|------------------|--------------------|------------------|-------------|-----------------------|
| | 2014 | 2014 | 2014 | 2014 | 2013 |
| Revenue accumulated funds | - | 19,675 | 32,432 | 52,107 | 40,229 |

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 11 to 15 form an integral part of these accounts.

Family Refugee Support Project**Company Number**

04644258

Balance Sheet**as at 30 September 2014**

| | | 2014 | 2013 |
|---|-----------|---------------|---------------|
| | | £ | £ |
| Tangible assets | 8 | 117 | 914 |
| Total fixed assets | | 117 | 914 |
| Current assets | | | |
| Cash at bank and in hand | 56,648 | 43,423 | |
| Creditors:- | | | |
| amounts due within one year | 9 (4,658) | (4,108) | |
| Net current assets | | 51,990 | 39,315 |
| Total assets less current liabilities | | 52,107 | 40,229 |
| Net assets excluding pension asset / liability | | 52,107 | 40,229 |
| Net assets including pension asset / liability | | 52,107 | 40,229 |
| The funds of the charity : | | | |
| Unrestricted income funds | | | |
| Unrestricted revenue accumulated funds | 19,675 | 16,320 | |
| Total unrestricted funds | | 19,675 | 16,320 |
| Restricted revenue funds | | | |
| Restricted revenue accumulated funds | 32,432 | 23,909 | |
| Total restricted funds | | 32,432 | 23,909 |
| Total charity funds | | 52,107 | 40,229 |

The directors are satisfied that for the year ended on 30 September 2014 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 5 to 6.

The director acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).



P F Hyland

Trustee**Approved by the board of trustees on 23 June 2015****The notes on pages 11 to 15 form an integral part of these accounts.**

Family Refugee Support Project
Notes to the Accounts
for the year ended 30 September 2014

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

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.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

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

Family Refugee Support Project
Notes to the Accounts
for the year ended 30 September 2014

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.

Fixed assets and depreciation

Tangible fixed assets, are stated at cost less accumulated depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures, fittings and equipment 25% straight line

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances.

Recognition of pension costs and pension assets and liabilities

The charity operates a defined contribution scheme open to all employees. The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

| 3 Surplus/(deficit) for the financial year | 2014 | 2013 |
|---|----------------|----------------|
| | £ | £ |
| This is stated after crediting :- | | |
| Revenue Turnover from ordinary activities | 112,384 | 111,035 |
| and after charging:- | | |
| Depreciation of owned fixed assets | 797 | 2,072 |
| Pension costs | 705 | 1,318 |
| Independent Examiner's Fees | 500 | 775 |

Family Refugee Support Project
Notes to the Accounts
for the year ended 30 September 2014

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

All charitable expenditure and support costs were in relation to the operation of the Allotments

6 Staff Costs and Emoluments

| | 2014 | 2013 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Gross Salaries | 64,522 | 76,936 |
| Employer's National Insurance | 1,873 | 4,654 |
| Pension Contributions | 705 | 1,318 |
| | <u>67,100</u> | <u>82,908</u> |
| Numbers of employees | 2014 | 2013 |
| Directors/Trustees | 7 | 7 |
| Charity Workers (all part-time) | 5 | 6 |

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

7 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

8 Tangible functional fixed assets

| | |
|---|--|
| | Plant, Machinery & Vehicles £ |
| Asset cost, valuation or revalued amount | |
| At 1 October 2013 | <u>13,666</u> |
| At 30 September 2014 | <u>13,666</u> |
| Accumulated depreciation and impairment provisions | |
| At 1 October 2013 | 12,752 |
| Charge for the year | <u>797</u> |
| At 30 September 2014 | <u>13,549</u> |
| Net book value | |
| At 30 September 2014 | <u>117</u> |
| At 30 September 2013 | <u>914</u> |

Family Refugee Support Project
Notes to the Accounts
for the year ended 30 September 2014

| 9 Creditors: amounts falling due within one year | 2014 | 2013 |
|---|--------------|--------------|
| | £ | £ |
| Accrued expenses | 3,926 | 2,926 |
| PAYE and NI | 626 | 922 |
| Unpaid Pension Contributions | 106 | 260 |
| | <u>4,658</u> | <u>4,108</u> |

| 10 Pension Commitments and pension scheme details | 2014 | 2013 |
|--|-------------|-------------|
| | £ | £ |
| <i>Defined Contribution Scheme</i> | | |
| Due to be paid within one year | <u>106</u> | <u>260</u> |

| 11 Analysis of the Net Movement in Funds | 2014 | 2013 |
|--|---------------|-----------------|
| | £ | £ |
| Net movement in funds from Statement of Financial Activities | <u>11,878</u> | <u>(10,971)</u> |

| 12 Particulars of Individual Funds and analysis of assets and liabilities representing funds | | | | |
|---|---------------------------|-------------------------|-------------------------|--------------------|
| At 30 September 2014 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
| | £ | £ | £ | £ |
| Tangible Fixed Assets | - | - | 117 | 117 |
| Current Assets | 19,675 | - | 36,973 | 56,648 |
| Current Liabilities | - | - | (4,658) | (4,658) |
| | <u>19,675</u> | <u>-</u> | <u>32,432</u> | <u>52,107</u> |
| | £ | £ | £ | £ |
| At 1 October 2013 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
| | | | | |
| Tangible Fixed Assets | - | - | 914 | 914 |
| Current Assets | 16,320 | - | 27,103 | 43,423 |
| Current Liabilities | - | - | (4,108) | (4,108) |
| | <u>16,320</u> | <u>-</u> | <u>23,909</u> | <u>40,229</u> |

The individual funds included above are :-

| | Funds at 2013 | Movements in Funds as below | Transfers Between funds | Funds at 2014 |
|-------------------|----------------------|------------------------------------|--------------------------------|----------------------|
| | £ | £ | £ | £ |
| Restricted Fund | 23,909 | 8,523 | - | 32,432 |
| Unrestricted Fund | 16,320 | 3,355 | - | 19,675 |
| | <u>40,229</u> | <u>11,878</u> | <u>-</u> | <u>52,107</u> |

Family Refugee Support Project
Notes to the Accounts
for the year ended 30 September 2014

Analysis of movements in funds as shown in the table above

| | Incoming Resources £ | Outgoing Resources £ | Gains & Losses £ | Movement in funds £ |
|-------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Restricted Fund | 108,997 | (100,474) | - | 8,523 |
| Unrestricted Fund | 3,387 | (32) | - | 3,355 |
| | <u>112,384</u> | <u>(100,506)</u> | <u>-</u> | <u>11,878</u> |

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.

Restricted funds comprise money held to fund the main activities of the charity.

13 Endowment Funds

The charity had no endowment funds in the year ended 30 September 2014 (2013 - none).

14 Share Capital

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 amounts not exceeding one pound as may be required to the assets of the charitable company in the event of its being wound up while he or she a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project
Schedule to the Statement of Financial Activities
for the year ended 30 September 2014
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

| | Unrestricted Funds | Restricted Funds | Total Funds | Prior Period Total Funds |
|--|-----------------------|---------------------|----------------|-----------------------------|
| | 2014 | 2014 | 2014 | 2013 |
| | £ | £ | £ | £ |
| Incoming Resources | | | | |
| Incoming Resources from generated funds | | | | |
| Voluntary Income | | | | |
| Grants, legacies and donations | | | | |
| Government and public bodies | | | | |
| Incoming resources of a revenue nature | | | | |
| Big Lottery Fund grant | - | 93,997 | 93,997 | 89,486 |
| Total | - | 93,997 | 93,997 | 89,486 |
| Non government and non public bodies | | | | |
| Incoming resources of a revenue nature - grants, donations and legacies | | | | |
| Lankelly Chase grant | - | 15,000 | 15,000 | 15,000 |
| Other grants | - | - | - | 3,123 |
| Other donations | 1,749 | - | 1,749 | 1,980 |
| Total | 1,749 | 15,000 | 16,749 | 20,103 |
| Total Grants,Legacies & Donations Received | 1,749 | 108,997 | 110,746 | 109,589 |
| Total Voluntary Income | 1,749 | 108,997 | 110,746 | 109,589 |
| Other incoming resources | 1,638 | - | 1,638 | 1,446 |
| Total of activities for generating funds | 1,638 | - | 1,638 | 1,446 |
| Total Incoming Resources | 3,387 | 108,997 | 112,384 | 111,035 |
| Charitable expenditure | | | | |
| Support costs of charitable activities | | | | |
| Direct support costs | | | | |
| Gross wages and salaries - charitable activities | - | 64,522 | 64,522 | 76,936 |
| Employers' NI - Charitable activities | - | 1,873 | 1,873 | 4,654 |
| Pension contributions charitable employees | - | 705 | 705 | 1,318 |
| | - | 67,100 | 67,100 | 82,908 |

Family Refugee Support Project
Schedule to the Statement of Financial Activities
for the year ended 30 September 2014
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

| | Unrestricted Funds | Restricted Funds | Total Funds | Prior Period Total Funds |
|---|--------------------|------------------|----------------|--------------------------|
| | 2014 | 2014 | 2014 | 2013 |
| | £ | £ | £ | £ |
| Management and administration costs in support of charitable activities | | | | |
| Other support costs | | | | |
| Depreciation of assets used for charitable purposes | - | 797 | 797 | 2,072 |
| Other support costs | 32 | 14,613 | 14,645 | 20,714 |
| Interpreting services | - | 10,264 | 10,264 | 8,458 |
| Rent payable | - | 7,200 | 7,200 | 7,079 |
| | 32 | 32,874 | 32,906 | 38,323 |
| Total Support costs | 32 | 99,974 | 100,006 | 121,231 |
| Support costs for grants paid | | | | |
| Costs reallocated from charity support costs | - | - | - | - |
| Total Expended on Charitable Activities | 32 | 99,974 | 100,006 | 121,231 |
| Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work | | | | |
| Specific governance costs | | | | |
| Independent Examiner's Fees | - | 500 | 500 | 775 |
| Total governance costs | - | 500 | 500 | 775 |