

Company Registration Number - 04644258

The Charity Registration Number - 1098825

Family Refugee Support Project

Report and Accounts

30 September 2019



Family Refugee Support Project

Report and accounts for the year ended 30 September 2019

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2019

The Trustees present their Report and Accounts for the year ended 30 September 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is Family Refugee Support Project

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098825

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

Toxteth Town Hall
15 High Park Street, Liverpool,
Merseyside, L8 8DX.
Telephone: 0151 728 9340
Email Address: info@frsp.org.uk
Website: www.familyrefugeesupportproject.btck.co.uk/

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
I Amoako		11 June 2020
A Brown		
A Chiumento		
E P Fell	20 June 2019	
K Jonason		
H McKendrick		
E K McLean		
J S Nelki		
R L Waugh		

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2019

The following persons served as Trustees during the year ended 30 September 2019 :-

The trustees who served as a trustee in the reporting period and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
I Amoako		11 June 2020
A Brown		
A Chiumento		
E P Fell	20 June 2019	
K Jonason		
J McGuiness		12 April 2019
H McKendrick		
E K McLean		
J S Nelki		
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity***The purposes 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.

The main activities undertaken in relation to those purposes during the year.

FRSP has continued to provide psychological therapy to refugee and asylum seeking families, to support their mental health, supporting their capacity to parent and nurture their children.

The charity has continued to provide support to refugee and asylum seeking families to ensure they are able to access statutory services including school, health and housing, avoiding problems that may escalate requiring greater input later.

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Trustees' Annual Report for the year ended 30 September 2019

The main activities undertaken during the year to further the charity's purpose for the public benefit.

FRSP has promoted local growing of food and distributed plants to local projects and community members for a small fee that supports the yearly purchase of heating, seeds, pots and soil.

The charity has contributed to the wider understanding of issues affecting refugee and asylum seeking families, chairing the Access to Education group, feeding into local strategy and planning.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

In the next year, FRSP seeks to:

- Continue to provide the services funded under existing agreements with Big Lottery and Lloyds Foundation.
- Develop further a strategy based on future sustainability, monitor and record progress on the new volunteer project.

Beyond the year ahead, FRSP seeks to:

- Develop a fundraising strategy, exploring different sources of funding to develop and maintain the project model into the future.
- Explore additional elements of service provision to enhance the scope of services to families and to maximise access.

How the charity monitors and assesses its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders. Success is measured through client feedback and data against the planned activities and aims.

Resources used in the activities undertaken during the year.

The charity has used grants awarded as planned for the activities during the year, including payment of staff, interpreting fees and client travel expenses to enable fair access. The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside.

In addition to grants, we have raised funds through fundraising activities, events and promoted the work of the project in the local community, including a project Dinner event; garden open day and sales of plants and honey.

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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Trustees' Annual Report for the year ended 30 September 2019

The main achievements and performance of the charity during the year.

The charity has continued to provide support to refugee and asylum seeking parents at the levels established in the previous years, with funds from Big Lottery and Lloyds Bank Foundation. We also were successful in securing a new grant through Liverpool City Council to pilot a volunteer counselling project.

The project has maintained fully two horticultural sites comprising two adjoining allotments and a therapeutic garden, developing further the garden therapy rooms to increase client access year round.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

FRSP has delivered 491 counselling sessions and 178 support sessions during the year, with 215 drop-ins to the weekly session for current and ex-clients from 34 families.

In addition to trauma-focused therapy, families were supported with: accessing school places, employment and education for adults, debt management, understanding the asylum process, understanding UK systems, learning about the changing UK climate and culture and accessing benefits.

The degree to which the achievements and performance during the year have benefitted wider society.

FRSP has supported refugee and asylum seeking families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process; this information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients.

FRSP continues to contribute to the local and regional networks that help inform policy and practice in the areas of mental health and well-being through formal and informal information sharing forums and protocols.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity 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.

How the charity makes decisions and how decisions are delegated.

The overall strategy of the company is led by the Board of Trustees, supported by the Project Director and staff team. Operational management decisions are delegated to the Project Director. All policy decisions are approved by trustees. All funding bids and agreements must be passed by trustees.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

The Chief Executive Officer is J Geddes (Project Director).

Trustees' Annual Report for the year ended 30 September 2019

The trustees' bankers and advisors

Bankers HSBC, Lord Street, Liverpool, L2 6PG

Financial review

The charity's financial position at the end of the year

The financial position of the charity at 30 September 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019 £	2018 £
Net income	9,616	8,942
Unrestricted Revenue Funds available for the general purposes of the charity	30,669	26,294
Restricted Revenue Funds	40,571	35,330
Total Funds	71,240	61,624

Financial review of the position at the reporting date, 30 September 2019 .

The financial statements are set out on pages 10 to 23.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £9,616 (2018 - £8,942).

The total reserves at the year end stand at £71,240 (2018 - £61,624). Free unrestricted liquid reserves amounted to £30,669 (2018 - £26,294).

During the year, FRSP received funding from the Big Lottery, Lloyds Bank Foundation, Liverpool City Council and Eleanor Rathbone Charitable Trust in addition to donations from various individuals and fundraising activities for which the trustees are grateful.

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.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

At 30 September 2019 unrestricted reserves amounted to £30,669 (2018 - £26,294). The reserves held by the charity represent approximately 3 months' costs and it is expected that these reserves will be fully utilised within the 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.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2019

Details of The Independent Examiner

Ian Walton BA FCA

Fellow of the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

Statement of the Directors/Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

In particular, the Companies Act 2006 and charity law 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 :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and 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 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 statutory 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 material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 30 September 2019

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements 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.

This report was approved by the board of trustees on 18 June 2020.

K Jonason
Director and Trustee



Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2019

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 23 for the year ended 30 September 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company'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 in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, 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. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2019 (continued)

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011; or

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Walton BA FCA - Independent Examiner

Fellow of the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 18 June 2020

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Income & Endowments from:					
Donations & Legacies	A1	1,616	129,344	130,960	141,435
Other trading activities	A3	3,563	-	3,563	2,663
Total income	A	5,179	129,344	134,523	144,098
Expenditure on:					
Raising funds	B1	173	-	173	-
Charitable activities	B2	631	124,103	124,734	135,156
Total expenditure	B	804	124,103	124,907	135,156
Net income for the year		4,375	5,241	9,616	8,942
Net income after transfers	A-B	4,375	5,241	9,616	8,942
Net movement in funds		4,375	5,241	9,616	8,942
Reconciliation of funds:-	E				
Total funds brought forward		26,294	35,330	61,624	52,682
Total funds carried forward		30,669	40,571	71,240	61,624

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 23 form an integral part of these accounts.

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income from:				
Donations & Legacies	A1	1,736	139,699	141,435
Other trading activities	A3	2,663	-	2,663
Total income	A	4,399	139,699	144,098
Expenditure on:				
Charitable activities	B2	5,636	129,520	135,156
Total expenditure	B	5,636	129,520	135,156
Net income for the year		(1,237)	10,179	8,942
Net income after transfers		(1,237)	10,179	8,942
Net movement in funds		(1,237)	10,179	8,942
Reconciliation of funds:-	E			
Total funds brought forward		27,531	25,151	52,682
Total funds carried forward		26,294	35,330	61,624

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 15 to 23 form an integral part of these accounts.

Family Refugee Support Project - Movements in revenue funds for the year ended 30 September 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	26,294	35,330	61,624	52,682
Recognised gains and losses before transfers	4,375	5,241	9,616	8,942
Closing revenue funds	30,669	40,571	71,240	61,624

Summary of funds

	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	30,669	40,571	71,240	61,624

The notes attached on pages 15 to 23 form an integral part of these accounts.

Family Refugee Support Project
Income and Expenditure Account for the year ended 30 September 2019 as required by
the Companies Act 2006

	2019 £	2018 £
<i>Income</i>		
Income from operations	134,523	144,098
Investment income		
Gross income in the year before exceptional items	134,523	144,098
Gross income in the year including exceptional items	134,523	144,098
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	124,074	134,496
Fundraising costs	173	-
Governance costs	660	660
Total expenditure in the year	124,907	135,156
Net (expenditure)/income before tax in the financial year	9,616	8,942
Tax on surplus on ordinary activities	-	-
Net (expenditure)/income after tax in the financial year	9,616	8,942
(Deficit)/retained surplus for the financial year	9,616	8,942

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 23 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2019

Company Registration Number - 04644258

	Notes	SORP Ref	2019 £	2019 £	2018 £	2018 £
Current assets		B				
Debtors	10	B2	1,733		1,733	
Cash at bank and in hand		B4	71,869		62,344	
Total current assets			<u>73,602</u>		<u>64,077</u>	
Creditors: amounts falling due within one year	11	C1	<u>(2,362)</u>		<u>(2,453)</u>	
Net current assets				71,240		61,624
The total net assets of the charity				<u>71,240</u>		<u>61,624</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	15	D2		40,571		35,330
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Unrestricted Funds

Unrestricted Revenue Funds	15	D3		30,669		26,294
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Total charity funds				<u>71,240</u>		<u>61,624</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements 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.


E P Fell

Trustee

Approved by the board of trustees on 18 June 2020

The notes attached on pages 15 to 23 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Public benefit

Family Refugee Support Project meets the definition of a public benefit entity under FRS 102.

Policies relating to categories of income and income recognition.

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable settlement will be required, and when the amount of the obligation can be measured or reliably estimated.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in the Trustees' Report

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2019

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Operating lease commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution scheme

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance,

5 Net surplus before tax in the financial year

	2019	2018
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	5,444	5,499

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2019

6 Staff costs and emoluments

Salary costs	2019	2018
	£	£
Gross Salaries	77,769	81,371
Employer's National Insurance	2,554	3,066
Employer's operating costs of defined contribution pension schemes	5,444	5,499
Total salaries, wages and related costs	85,767	89,936

Numbers of full time employees or full time equivalents	2019	2018
The average number of total staff employed in the year was	5	5
The average number of part time staff employed in the year was	5	5
The estimated full time equivalent number of all staff employed in the year was	2	2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	2
The estimated full time equivalent number of all staff employed as above	2	2

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

No employees received emoluments in excess of £60,000 per annum.

7 Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2018	13,666	13,666
At 30 September 2019	13,666	13,666
Depreciation		
At 1 October 2018	13,666	13,666
At 30 September 2019	13,666	13,666
Net book value		
At 30 September 2019	-	-
At 30 September 2018	-	-

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2019

All assets are used for direct charitable purposes.

10 Debtors

	2019 £	2018 £
Prepayments and accrued income	1,733	1,733

11 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	600	600
PAYE, NIC, VAT and other taxes	1,261	1,392
Other creditors	501	461
	<u>2,362</u>	<u>2,453</u>

12 Financial commitments under operating leases

	2019 £	2018 £
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	<u>1,670</u>	<u>1,670</u>

13 Income and Expenditure account summary

	2019 £	2018 £
At 1 October 2018	61,624	52,682
Surplus after tax for the year	9,616	8,942
At 30 September 2019	<u>71,240</u>	<u>61,624</u>

14 Particulars of how individual funds are represented by assets and liabilities

At 30 September 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	30,669	-	42,933	73,602
Current Liabilities	-	-	(2,362)	(2,362)
	<u>30,669</u>	<u>-</u>	<u>40,571</u>	<u>71,240</u>
At 1 October 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	26,294	-	37,783	64,077
Current Liabilities	-	-	(2,453)	(2,453)
	<u>26,294</u>	<u>-</u>	<u>35,330</u>	<u>61,624</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2019

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2018	Movement in funds in 2019 See Note 16	Transfers between funds in 2019	Funds carried forward to 2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	26,294	4,375	-	30,669
Total unrestricted and designated funds	26,294	4,375	-	30,669
Restricted funds:-				
Restricted Revenue Funds	35,330	5,241	-	40,571
Total restricted funds	35,330	5,241	-	40,571
Total charity funds	61,624	9,616	-	71,240

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2019 £	Expenditure 2019 £	Other Gains & Losses 2019 £	Movement in funds 2019 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	5,179	(804)	-	4,375
Restricted funds:-				
Restricted Revenue Funds	129,344	(124,103)	-	5,241
	134,523	(124,907)	-	9,616

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds Unrestricted funds are available to cover small shortfalls in funding from restricted fund sources and to mitigate short term timing differences in receipt of such funds

Restricted funds:-

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

18 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the 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.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2019 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,616	-	1,616	1,736
Total donations and gifts from individuals	1,616	-	1,616	1,736
Revenue grants from government and public bodies				
Big Lottery Fund	-	100,407	100,407	99,696
Liverpool City Council	-	3,000	3,000	-
Liverpool Clinical Commissioning group	-	-	-	13,600
Total public sector revenue grants	-	103,407	103,407	113,296
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	1,066	1,066	1,700
Lloyds Bank Foundation	-	24,871	24,871	24,703
Total private sector revenue grants	-	25,937	25,937	26,403
Total Donations and Legacies	1,616	129,344	130,960	141,435

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20 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Income from fundraising events	3,563	-	3,563	2,663
Total from other activities	3,563	-	3,563	2,663

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Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2019 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Gross wages and salaries - charitable activities	428	77,341	77,769	81,371
Employers' NI - Charitable activities	60	2,494	2,554	3,066
Defined contribution pension costs - charitable activities	30	5,414	5,444	5,499
Interpreting services	-	14,375	14,375	13,866
Clinical supervision costs	-	1,650	1,650	1,890
Horticultural expenses	-	3,625	3,625	1,861
Client travel	-	4,208	4,208	5,484
Other support costs	81	3,445	3,526	2,940
Total direct spending	B2a 599	112,552	113,151	115,977

22 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Grants made to individuals	-	-	-	2,206
Total grantmaking costs	B2c -	-	-	2,206

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2019 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Premises Expenses				
Rent payable under operating leases	-	7,420	7,420	7,600
Administrative overheads				
Telephone, fax and internet	-	1,236	1,236	865
Stationery and printing	-	604	604	606
Liability and contents insurance	-	1,037	1,037	967
Sundry expenses	-	-	-	149
Legal & professional fees				
Accountancy fees other than examination fees	-	594	594	1,728
Other legal and professional	-	-	-	4,366
Financial costs				
Bank charges	32	-	32	32
Total support costs	32	10,891	10,923	16,313

The basis of allocation of costs between activities is described under accounting policies

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	-	660	660	660
Total Governance costs	-	660	660	660

25 Total Charitable expenditure

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total direct spending	B2a 599	112,552	113,151	115,977
Total grantmaking costs	B2c -	-	-	2,206
Total support costs	B2d 32	10,891	10,923	16,313
Total Governance costs	B2e -	660	660	660
Total charitable expenditure	B2 631	124,103	124,734	135,156

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2019 as required by the SORP 2015

26 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Fundraising trading costs	173	-	173	-
Total fundraising costs	173	-	173	-

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