

Company Registration Number - 04644258

The Charity Registration Number - 1098825

## Family Refugee Support Project

### Report and Accounts

30 September 2018



## **Family Refugee Support Project**

**Report and accounts for the year ended 30 September 2018**

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## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

The Trustees present their Report and Accounts for the year ended 30 September 2018, 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](mailto:info@frsp.org.uk)  
Website: [www.familyrefugeesupportproject.btck.co.uk/](http://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:-**

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
I Amoako		
A Brown		
A Chiumento		
K Jonason		
H McKendrick		
E K McLean		
J S Nelki		
R L Waugh		

## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

**The following persons served as Trustees during the year ended 30 September 2018 :-**

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

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
I Amoako	24 May 2018	
A Brown		
A Chiumento		
P F Hyland		17 July 2018
K Jonason		
J McGuinness		12 April 2019
H McKendrick	24 May 2018	
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 support refugee and asylum seeking families through the provision of psychotherapy and therapeutic horticulture. In addition, group work has continued throughout the period. Tailored English classes for clients unable to access mainstream provision took place in the period.

Clients who have moved on from therapy have remained in touch with the project accessing support with practical issues and joining in with social activities.

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.

#### ***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.

## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

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 Bank Foundation.
- Develop further a strategy based on future sustainability, including establishing a new model of counselling provision utilising volunteers to increase client access.

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. In addition to meeting the planned targets, an external evaluation of the horticultural elements of the project took place, demonstrating the high value to project clients of this part of the service.

#### ***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, raised funds have supported further fundraising activities, events and promoted the work of the project in the local community, including a project Ceilidh and garden open day.

#### ***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.

## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

#### **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 year, seeing an ending to a grant from Liverpool's CCG, and the start of a grant from Lloyds Bank Foundation.

FRSP held a series of meetings to inform a new forward strategic plan, involving clients, staff, volunteers and trustees. A new strategic plan is in process to take the charity beyond the existing funded period.

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 522 counselling sessions and 223 support sessions during the year, with 296 drop-ins to the weekly session for current and ex-clients. 58 adults benefitted, from 33 families.

In addition to trauma-focused therapy, families were supported with: accessing school places, employment and education for adults, accessing ESOL provision, debt management, family reunion, 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, avoiding difficulty for other mainstream services that are struggling to meet needs across the local community. 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.

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.

## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

#### ***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 and clinical 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).

#### ***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 ended 30 September 2018***

The financial position of the charity at 30 September 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure)</b>	<b>8,942</b>	<b>(1,866)</b>
Unrestricted Revenue Funds available for the general purposes of the charity	26,294	27,531
Restricted Revenue Funds	35,330	25,151
<b>Total Funds</b>	<b>61,624</b>	<b>52,682</b>

#### ***Financial review of the position at the reporting date, 30 September 2018 .***

The financial statements are set out on pages 11 to 25.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £8,942 (2017 - £1,866 net outgoing resources).

The total reserves at the year end stand at £61,624 (2017 - £52,682). Free unrestricted liquid reserves amounted to £26,294 (2017 - £27,532).

During the year FRSP received funding from the Lloyds Bank Foundation, the Big Lottery and the Liverpool Clinical Commissioning Group and 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.

## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

#### ***Policies on reserves.***

At 30 September 2018 restricted and unrestricted reserves amounted to £26,294 and £35,330 respectively. 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.

#### **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. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to 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),

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;



## **Family Refugee Support Project**

Company Registration Number - 04644258

### **Trustees' Annual Report for the year ended 30 September 2018**

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.

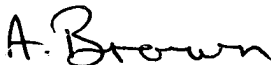
#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 10 to 24.

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 20 June 2019.



**A Brown**  
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 2018**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 24 for the year ended 30 September 2018 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 2018 (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 20 June 2019

**Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2018**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2018, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018 £	2018 £	2018 £	2017 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	1,736	139,699	<b>141,435</b>	127,759
Other trading activities	A3	2,663	-	<b>2,663</b>	2,668
<b>Total income</b>	<b>A</b>	<b>4,399</b>	<b>139,699</b>	<b>144,098</b>	<b>130,427</b>
<b>Expenditure on:</b>					
Charitable activities	B2	5,636	129,520	<b>135,156</b>	132,293
<b>Total expenditure</b>	<b>B</b>	<b>5,636</b>	<b>129,520</b>	<b>135,156</b>	<b>132,293</b>
<b>Net income/(expenditure) for the year</b>		<b>(1,237)</b>	<b>10,179</b>	<b>8,942</b>	<b>(1,866)</b>
<b>Net income after transfers</b>	<b>A-B</b>	<b>(1,237)</b>	<b>10,179</b>	<b>8,942</b>	<b>(1,866)</b>
<b>Net movement in funds</b>		<b>(1,237)</b>	<b>10,179</b>	<b>8,942</b>	<b>(1,866)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		27,531	25,151	<b>52,682</b>	54,548
<b>Total funds carried forward</b>		<b>26,294</b>	<b>35,330</b>	<b>61,624</b>	<b>52,682</b>

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 24 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**

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2017 £</b>	<b>Prior Year Restricted Funds 2017 £</b>	<b>Prior Year Total Funds 2017 £</b>
<b>Income from:</b>				
Donations & Legacies	A1	3,699	124,060	<b>127,759</b>
Other trading activities	A3	2,668	-	<b>2,668</b>
<b>Total income</b>	<b>A</b>	<b><u>6,367</u></b>	<b><u>124,060</u></b>	<b><u>130,427</u></b>
<b>Expenditure on:</b>				
Charitable activities	B2	736	131,557	<b>132,293</b>
<b>Total expenditure</b>	<b>B</b>	<b><u>736</u></b>	<b><u>131,557</u></b>	<b><u>132,293</u></b>
<b>Net expenditure for the year</b>		<b>5,631</b>	<b>(7,497)</b>	<b>(1,866)</b>
<b>Net income after transfers</b>		<b><u>5,631</u></b>	<b><u>(7,497)</u></b>	<b><u>(1,866)</u></b>
<b>Net movement in funds</b>		<b><u>5,631</u></b>	<b><u>(7,497)</u></b>	<b><u>(1,866)</u></b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		21,900	32,648	<b>54,548</b>
<b>Total funds carried forward</b>		<b><u>27,531</u></b>	<b><u>25,151</u></b>	<b><u>52,682</u></b>

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 24 form an integral part of these accounts.**

**Family Refugee Support Project - Movements in revenue funds for the year ended 30 September 2018**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Last year Total Funds 2017 £</b>
Accumulated funds brought forward	27,531	25,151	52,682	54,548
Recognised gains and losses before transfers	(1,237)	10,179	8,942	(1,866)
<b>Closing revenue funds</b>	<b>26,294</b>	<b>35,330</b>	<b>61,624</b>	<b>52,682</b>

**Summary of funds**

	<b>Unrestricted and Designated funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Last Year Total Funds 2017 £</b>
<b>Revenue accumulated funds</b>	<b>26,294</b>	<b>35,330</b>	<b>61,624</b>	<b>52,682</b>

The notes attached on pages 15 to 24 form an integral part of these accounts.

**Family Refugee Support Project**  
**Income and Expenditure Account for the year ended 30 September 2018 as required by**  
**the Companies Act 2006**

	2018 £	2017 £
<b><i>Income</i></b>		
Income from operations	144,098	130,427
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>144,098</b>	<b>130,427</b>
<b>Gross income in the year including exceptional items</b>	<b>144,098</b>	<b>130,427</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	134,496	131,621
Governance costs	660	672
<b>Total expenditure in the year</b>	<b>135,156</b>	<b>132,293</b>
<b>Net (expenditure)/income before tax in the financial year</b>	<b>8,942</b>	<b>(1,866)</b>
Tax on surplus on ordinary activities	-	-
<b>Net (expenditure)/income after tax in the financial year</b>	<b>8,942</b>	<b>(1,866)</b>
<b>(Deficit)/retained surplus for the financial year</b>	<b>8,942</b>	<b>(1,866)</b>

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 24 form an integral part of these accounts.**

**Family Refugee Support Project - Balance Sheet as at 30 September 2018**

Company Registration Number - 04644258

	Notes	SORP Ref	2018 £	2018 £	2017 £	2017 £
<b>Current assets</b>		B				
Debtors	11	B2	1,733		1,693	
Cash at bank and in hand		B4	62,344		59,184	
<b>Total current assets</b>			<u>64,077</u>		<u>60,877</u>	
<b>Creditors: amounts falling due within one year</b>	12	C1	<u>(2,453)</u>		<u>(8,195)</u>	
<b>Net current assets</b>				61,624		52,682
<b>The total net assets of the charity</b>				<u>61,624</u>		<u>52,682</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>						
<b>Restricted funds</b>						
Restricted Revenue Funds	16	D2		35,330		25,151
<b>Unrestricted Funds</b>						
Unrestricted Revenue Funds	16	D3		26,294		27,531
<b>Total charity funds</b>				<u>61,624</u>		<u>52,682</u>

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.

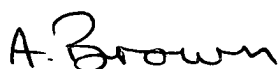
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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.


**A Brown**

Trustee

Approved by the board of trustees on 20 June 2019

**The notes attached on pages 15 to 24 form an integral part of these accounts.**



# Family Refugee Support Project

## Notes to the Accounts for the year ended 30 September 2018

### 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, except that the charity has prepared the financial statements in accordance with 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), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

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

## Family Refugee Support Project

### Notes to the Accounts for the year ended 30 September 2018

#### *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.

##### **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.

## Family Refugee Support Project

### Notes to the Accounts for the year ended 30 September 2018

#### 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

	2018 £	2017 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	5,499	2,983

#### 6 Staff costs and emoluments

<i>Salary costs</i>	2018 £	2017 £
Gross Salaries	81,371	85,223
Employer's National Insurance	3,066	3,349
Employer's operating costs of defined contribution pension schemes	5,499	2,983
<b>Total salaries, wages and related costs</b>	<b>89,936</b>	<b>91,555</b>

<i>Numbers of full time employees or full time equivalents</i>	2018	2017
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
<b><i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i></b>		
Engaged on charitable activities	2	2
<b><i>The estimated full time equivalent number of all staff employed as above</i></b>	<b>2</b>	<b>2</b>

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.

## Family Refugee Support Project

### Notes to the Accounts for the year ended 30 September 2018

#### 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 Deferred income - Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Liverpool Clinical Commissioning Group	5,440	(5,440)	-	-
<b>Total</b>	<b>5,440</b>	<b>(5,440)</b>	<b>-</b>	<b>-</b>
			<b>2018</b>	<b>2017</b>
			£	£
These deferrals are included in creditors			-	5,440

The deferrals included in creditors relate to funding (a) specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance or (b) where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

#### 10 Tangible fixed assets

	Plant & Machinery £	Total £
<b>Cost</b>		
At 1 October 2017	13,666	13,666
<b>At 30 September 2018</b>	<b>13,666</b>	<b>13,666</b>
<b>Depreciation</b>		
At 1 October 2017	13,666	13,666
<b>At 30 September 2018</b>	<b>13,666</b>	<b>13,666</b>
<b>Net book value</b>		
At 30 September 2018	-	-
At 30 September 2017	-	-

All assets are used for direct charitable purposes.

#### 11 Debtors

	2018 £	2017 £
Prepayments and accrued income	1,733	1,693

## Family Refugee Support Project

### Notes to the Accounts for the year ended 30 September 2018

<b>12 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	£	£
Accruals	600	600
Deferred Income - Restricted funds	-	5,440
PAYE, NIC, VAT and other taxes	1,392	1,475
Other creditors	461	680
	<b>2,453</b>	<b>8,195</b>

<b>13 Financial commitments under operating leases</b>	<b>2018</b>	<b>2017</b>
	£	£
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	<b>1,670</b>	<b>1,670</b>

<b>14 Income and Expenditure account summary</b>	<b>2018</b>	<b>2017</b>
	£	£
<b>At 1 October 2017</b>	52,682	54,548
Surplus/(loss) after tax for the year	8,942	(1,866)
<b>At 30 September 2018</b>	<b>61,624</b>	<b>52,682</b>

### 15 Particulars of how individual funds are represented by assets and liabilities

<b>At 30 September 2018</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Current Assets	26,294	-	37,783	<b>64,077</b>
Current Liabilities	-	-	(2,453)	<b>(2,453)</b>
	<b>26,294</b>	<b>-</b>	<b>35,330</b>	<b>61,624</b>
<b>At 1 October 2017</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Current Assets	27,531	-	33,346	<b>60,877</b>
Current Liabilities	-	-	(8,195)	<b>(8,195)</b>
	<b>27,531</b>	<b>-</b>	<b>25,151</b>	<b>52,682</b>

## Family Refugee Support Project

### Notes to the Accounts for the year ended 30 September 2018

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

	Funds brought forward from 2017	Movement in funds in 2018 See Note 17	Transfers between funds in 2018	Funds carried forward to 2019
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	27,531	(1,237)	-	26,294
<b>Total unrestricted and designated funds</b>	<b>27,531</b>	<b>(1,237)</b>	<b>-</b>	<b>26,294</b>
<b>Restricted funds:-</b>				
Restricted Revenue Funds	25,151	10,179	-	35,330
<b>Total restricted funds</b>	<b>25,151</b>	<b>10,179</b>	<b>-</b>	<b>35,330</b>
<b>Total charity funds</b>	<b>52,682</b>	<b>8,942</b>	<b>-</b>	<b>61,624</b>

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

	Income 2018 £	Expenditure 2018 £	Other Gains & Losses 2018 £	Movement in funds 2018 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	4,399	(5,636)	-	(1,237)
<b>Restricted funds:-</b>				
Restricted Revenue Funds	139,699	(129,520)	-	10,179
	<b>144,098</b>	<b>(135,156)</b>	<b>-</b>	<b>8,942</b>

#### 18 The purposes for which the funds as detailed in note 16 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.

## **Family Refugee Support Project**

### **Notes to the Accounts for the year ended 30 September 2018**

#### **19 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 2018 as required by the SORP 2015

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

### 20 Donations and Legacies

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	1,736	-	1,736	3,699
<b>Total donations and gifts from individuals</b>	<b>1,736</b>	<b>-</b>	<b>1,736</b>	<b>3,699</b>
<b>Revenue grants from government and public bodies</b>				
Big Lottery Fund	-	99,696	99,696	98,492
Liverpool Clinical Commissioning group	-	13,600	13,600	25,568
<b>Total public sector revenue grants</b>	<b>-</b>	<b>113,296</b>	<b>113,296</b>	<b>124,060</b>
<b>Revenue grants and donations from non public bodies</b>				
Small grants individually less than £1000	-	1,700	1,700	-
Lloyds Bank Foundation	-	24,703	24,703	-
<b>Total private sector revenue grants</b>	<b>-</b>	<b>26,403</b>	<b>26,403</b>	<b>-</b>
<b>Total Donations and Legacies</b>	<b>A1 1,736</b>	<b>139,699</b>	<b>141,435</b>	<b>127,759</b>

### 21 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Income from fundraising events	2,663	-	2,663	2,668
<b>Total from other activities</b>	<b>A3 2,663</b>	<b>-</b>	<b>2,663</b>	<b>2,668</b>



## Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

### 22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Gross wages and salaries - charitable activities	200	81,171	81,371	85,223
Employers' NI - Charitable activities	-	3,066	3,066	3,349
Defined contribution pension costs - charitable activities	-	5,499	5,499	2,983
Interpreting services	-	13,866	13,866	15,121
Clinical supervision costs	-	1,890	1,890	2,153
Horticultural expenses	157	1,704	1,861	1,365
Client travel	-	5,484	5,484	5,957
Other support costs	-	2,940	2,940	4,718
<b>Total direct spending</b>	<b>B2a 357</b>	<b>115,620</b>	<b>115,977</b>	<b>120,869</b>

### 23 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Grants made to individuals	-	2,206	2,206	-
<b>Total grantmaking costs</b>	<b>B2c -</b>	<b>2,206</b>	<b>2,206</b>	<b>-</b>

## Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

### 24 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b><i>Premises Expenses</i></b>				
Rent payable under operating leases	-	7,600	7,600	5,763
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	-	865	865	877
Stationery and printing	-	606	606	2,428
Liability and contents insurance	-	967	967	949
Sundry expenses	149	-	149	490
<b><i>Legal &amp; professional fees</i></b>				
Accountancy fees other than examination fees	732	996	1,728	200
Other legal and professional	4,366	-	4,366	-
<b><i>Financial costs</i></b>				
Bank charges	32	-	32	45
<b>Total support costs</b>	<b>5,279</b>	<b>11,034</b>	<b>16,313</b>	<b>10,752</b>

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

### 25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Independent Examiner's fees	-	660	660	672
<b>Total Governance costs</b>	<b>-</b>	<b>660</b>	<b>660</b>	<b>672</b>

### 26 Total Charitable expenditure

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Total direct spending	B2a 357	115,620	115,977	120,869
Total grantmaking costs	B2c -	2,206	2,206	-
Total support costs	B2d 5,279	11,034	16,313	10,752
Total Governance costs	B2e -	660	660	672
<b>Total charitable expenditure</b>	<b>B2 5,636</b>	<b>129,520</b>	<b>135,156</b>	<b>132,293</b>