

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2021



Family Refugee Support Project

Report and accounts for the year ended 30 September 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	7
Independent Examiner's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	12
Movements in funds	13
Revenue Funds	13
Income and Expenditure account	11
Summary of funds	13
Balance sheet	14
Notes to the accounts	15

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

The Trustees present their Report and Accounts for the year ended 30 September 2021, 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 operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

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 are:-

Toxteth Town Hall
15 High Park Street, Liverpool
Merseyside, L8 8DX
Telephone: 0151 728 9340

Email Address: info@frsp.org.uk Website: www.frsp.org.uk

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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

R Buchanan
A Chiumento
E P Fell
D Gordon
K Jonason
H McKendrick
J S Nelki
R L Waugh

The following persons served as Trustees during the year ended 30 September 2021 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
A Brown		15 November 2021
A Chiumento		
E P Fell		
D Gordon	5 November 2020	
K Jonason		
H McKendrick		
E K McLean		31 December 2020
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.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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

Family Refugee Support Project (FRSP) has continued to provide psychological therapy to refugee and asylum seeking families, to support their mental health and wellbeing, supporting their capacity to parent and, to manage their everyday lives.

The charity has continued to provide support to refugee and asylum seeking families to ensure they are able to access statutory services including: asylum support or welfare benefits, access to education, health and housing, and help to avoid problems escalating.

The charity is operating in two geographical areas and is in the process of updating our governance documents to reflect the extension of our work beyond the Merseyside area.

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

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

In addition to the positive contribution of offering therapeutic counselling to refugee and asylum seeking clients to improve their mental health and wellbeing, FRSP has contributed to local networks and promoted the environmental and health benefits of local growing of food and raising awareness on reducing food waste. The charity has also distributed surplus plants and donated books to local projects and community members. The Liverpool based therapy offer includes horticulture which is known to support mental health. FRSP provides growing spaces for all clients in both garden and allotment settings

During Covid we received additional funding alongside our main grant funded work and continued with the transfer contract for NHS therapy and counselling services for PC24 and Wigan CCG when PSS charity decided not to continue to offer these services.

Main grant funds included:

National Lottery Community Fund

Lloyds Bank Foundation

Henry Smith Charity

Liverpool City Council – Our Liverpool

Merseyside Recycling and Waste Authority and Veolia Community Fund 2020-21

Coronavirus Support Funds included:

Barrow Cadbury

National Lottery Coronavirus Support Fund

Lloyds Bank React Covid Relief Fund

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

The short term and longer term aims and objectives.

In the next financial year 2021-22 FRSP seeks to:

- Continue to provide long term therapy and horticulture to refugees and people seeking asylum in Liverpool settings.
- Develop a gardening aspect to the long term therapy offer in the Wigan area.
- Continue to deliver short term crisis therapy for newly arrived people seeking asylum in Liverpool under the care of PC24.
- Continue to develop a volunteer counselling model to progress the Liverpool City Council funded volunteer therapy project.
- Source new funding for the onward development of the FRSP *Grow Your Own Project*.
- Be prepared to offer new therapeutic contract work and delivery of training.

Beyond the year ahead, FRSP seeks to:

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

How the charity monitors 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. Commissioned work is also monitored through the NHS Improving Access to Psychological Therapies (IAPTUS) monitoring and management system. Success is also 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 mainstream and Covid grants and contracts awarded for the activities during the year, including payment of staff, interpreting and professional fees and, client access/travel expenses and general project delivery budgets. 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, when it has been safe and permissible to do so, in the context of the Covid pandemic. Considerable work has been achieved also via online and social delivery methods for therapy, where required.

In addition to grants and contracted work, we have secured donations through online fundraising activities, sales of plants and jams and, promoted the work of the project in the local community.

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 2021

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

The charity has continued to provide support to refugee and asylum seeking adults and parents through both short term crisis counselling and longer term therapy. The increase in scale is significant to previous years and reflects the successful extension of the person centred model in different settings.

The project has maintained two horticultural sites comprising two adjoining allotments and a therapeutic garden, developing further the garden therapy rooms to increase client access year round. In the year ahead we hope to extend the horticulture element of the long term therapy for all settings.

The short term mental health crisis work enables us to additionally offer clients referrals to other support services whilst they await housing in dispersal accommodation.

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

Across the different funded elements of our work, FRSP has delivered over 500 weekly long term therapy/counselling sessions with 15 clients, supported with horticulture advice and growing. Through our group work we provided 138 support sessions with existing and former clients during the year from 35 families.

For short term crisis counselling we have offered over 300 sessions to any of the people seeking asylum under the care of PC24 who are referred to our service during the year.

With the Wigan Spinning World project we offer weekly long term therapy/counselling to 24 clients at any one time.

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

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and 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 and reduces impact on statutory services.

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

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 or at other opportunities during the year. Every issue is decided by a simple majority of votes at meetings of the trustees. Trustees are recruited by circulating details to relevant organisations to elicit interest as well as from professional contacts of existing trustees. A recruitment pack has been developed during 2020-21. A mentoring system has also been established to train potential trustees.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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. Several sub-groups with specific responsibilities are in place, whose recommendations are brought to the whole board.

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

The Chief Executive Officer is JPH Ward.

Bankers HSBC, 99-101 Lord Street, Liverpool, L2 6PG

Financial review

The charity's financial position at the end of the year ended 30 September 2021

The financial position of the charity at 30 September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income/(outgoings)	62,570	(12,614)
Unrestricted Revenue Funds available for the general purposes of the charity	43,781	39,592
Restricted Revenue Funds	77,415	19,034
Total Funds	121,196	58,626

Financial review of the position at the reporting date, 30 September 2021 .

The financial statements are set out on pages 11 to 28.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £62,570 (2020 - £12,614 outgoing resources).

The total reserves at the year end stand at £121,196 (2020 - £58,626). Free unrestricted liquid reserves amounted to £43,781 (2020 - £39,592).

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 2021

Policies on reserves.

FRSP Trustees understand the importance of maintaining a level of unrestricted reserves to support the charity's resilience planning and sustainability.

Reserves grow in small steps each year through fundraising events, income generation and donations.

The level of reserves is monitored each year to ensure that the charity can provide an interim working capital that protects the continuity of the charity's work or cover unforeseen expenditure costs (redundancy; professional fees/advice; delayed funding or discontinuation of funding).

In general, the aim is to build and sustain an equivalent of 3 months running costs to ensure liabilities are covered. Trustees are mindful, that the level of reserves should not be excessive, nor insufficient to meet statutory obligations.

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

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 :-

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

- 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.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 28.

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 16 June 2022.



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 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 28 for the year ended 30 September 2021 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 7, 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

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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.

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 2021 (continued)

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.

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;

The gross income of the charitable company in the year ended 30 September 2021 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of the Institute of Chartered Accountants in England & Wales;

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:-

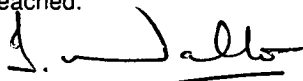
- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- 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

- 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which 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

the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 16 June 2022

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	4,079	281,881	285,960	148,105
Other trading activities	A3	480	-	480	1,443
Total income	A	4,559	281,881	286,440	149,548
Expenditure on:					
Raising funds	B1	173	-	173	651
Charitable activities	B2	197	223,500	223,697	161,511
Total expenditure	B	370	223,500	223,870	162,162
Net income for the year		4,189	58,381	62,570	(12,614)
Net income after transfers	A-B-C	4,189	58,381	62,570	(12,614)
Net movement in funds		4,189	58,381	62,570	(12,614)
Reconciliation of funds:-					
	E				
Total funds brought forward		39,592	19,034	58,626	71,240
Total funds carried forward		43,781	77,415	121,196	58,626

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 28 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2021

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 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	8,740	139,365	148,105
Other trading activities	A3	1,443	-	1,443
Total income	A	10,183	139,365	149,548
Expenditure on:				
Raising funds	B1	651	-	651
Charitable activities	B2	609	160,902	161,511
Total expenditure	B	1,260	160,902	162,162
Net income for the year		8,923	(21,537)	(12,614)
Net income after transfers		8,923	(21,537)	(12,614)
Net movement in funds		8,923	(21,537)	(12,614)
Reconciliation of funds:-	E			
Total funds brought forward		30,669	40,571	71,240
Total funds carried forward		39,592	19,034	58,626

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 28 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2021

Family Refugee Support Project - Resources applied in the year ended 30 September 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	62,570	(12,614)
Net resources available to fund charitable activities	62,570	(12,614)

Movements in revenue funds for the year ended 30 September 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	39,592	19,034	58,626	71,240
Recognised gains and losses	4,189	58,381	62,570	(12,614)
Closing revenue funds	43,781	77,415	121,196	58,626

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	43,781	77,415	121,196	58,626

The notes attached on pages 15 to 28 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2021

		SORP				
	Note	Ref	2021	2021	2020	2020
			£	£	£	£
Current assets		B				
Debtors	11	B2	11,103		22,145	
Cash at bank and in hand		B4	144,693		60,820	
Total current assets			<u>155,796</u>		<u>82,965</u>	
Creditors: amounts falling due within one year	12	C1	<u>(34,600)</u>		<u>(24,339)</u>	
Net current assets				121,196		58,626
The total net assets of the charity			<u>121,196</u>		<u>58,626</u>	
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	<u>77,415</u>		<u>19,034</u>	
				77,415		19,034
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	<u>43,781</u>		<u>39,592</u>	
				43,781		39,592
Total charity funds			<u>121,196</u>		<u>58,626</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 10.

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.

K Jonason

Trustee

Approved by the board of trustees on 16 June 2022

K. Jonason

The notes attached on pages 15 to 28 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, 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 subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

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.

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.

Financial instruments including 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.

Leasing and hire purchase contracts and commitments

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account 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.

There are no endowment funds.

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 (deficit)/surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	9,839	6,754

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

6 Staff costs and emoluments

<i>Salary costs</i>	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	133,720	96,962
Employer's National Insurance for all staff	5,796	2,707
Employer's operating costs of defined contribution pension schemes	9,839	6,754
Total salaries, wages and related costs	149,355	106,423
 <i>Numbers of full time employees or full time equivalents</i>	 2021	 2020
The average number of total staff employed in the year was	8	6
The average number of part time staff employed in the year was	8	6
The estimated full time equivalent number of all staff employed in the year was	4	3
 <i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i>		
Engaged on charitable activities	4	3
 <i>The estimated full time equivalent number of all staff employed as above</i>	 4	 3

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 (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

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 creditors and debtors.

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

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1,000	500	(500)	-	-
Lloyds Bank Foundation	16,657	(16,657)	12,427	12,427
Liverpool City Council - Our Liverpool grant	1,500	(1,500)	1,500	1,500
National Lottery - Coronavirus Community Support Fund	2,960	(2,960)	-	-
Henry Smith Charity	-	-	15,000	15,000
Total	21,617	(21,617)	28,927	28,927

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

	2021	2020
	£	£
These deferrals are included in creditors	28,927	21,617

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	-	-	500	500
Lloyds Bank Foundation	-	-	16,657	16,657
National Lottery - Coronavirus Community Support Fund	-	-	2,960	2,960
Liverpool City Council - Our Liverpool grant	-	-	1,500	1,500
Total	-	-	21,617	21,617

	2020	2019
	£	£
These deferrals are included in creditors	21,617	-

The deferrals included in creditors relate to funding 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, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

10 Tangible fixed assets

Current Year

	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2020	13,666	13,666
At 30 September 2021	13,666	13,666
Depreciation		
At 1 October 2020	13,666	13,666
At 30 September 2021	13,666	13,666
Net book value		
At 30 September 2021	-	-

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

Prior Year	Plant & Machinery	Total
	£	£
Cost		
2 October 2019	13,666	13,666
30 September 2020	13,666	13,666
Depreciation		
2 October 2019	13,666	13,666
30 September 2020	13,666	13,666
Net book value		
30 September 2020	-	-
1 October 2019	-	-
All assets are used for direct charitable purposes.		
11 Debtors	2021	2020
	£	£
Other debtors	11,103	22,145
12 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	825	630
Deferred Income - Restricted funds	28,927	21,617
PAYE, NIC VAT and other taxes	3,942	2,092
Other creditors	906	-
	34,600	24,339
13 Financial commitments under operating leases	2021	2020
	£	£
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	1,733	1,670
14 Income and Expenditure account summary	2021	2020
	£	£
At 1 October 2020	58,626	71,240
Surplus after tax for the year	62,570	(12,614)
At 30 September 2021	121,196	58,626

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	43,783		112,013	155,796
Current Liabilities	-	-	(34,600)	(34,600)
	43,783	-	77,413	121,196

At 1 October 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	39,592	-	43,373	82,965
Current Liabilities	-	-	(24,339)	(24,339)
	39,592	-	19,034	58,626

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	39,592	4,189	-	43,781
Total unrestricted and designated funds	39,592	4,189	-	43,781
Restricted funds:-				
Restricted Revenue Funds	19,034	58,381	-	77,415
Total restricted funds	19,034	58,381	-	77,415
Total charity funds	58,626	62,570	-	121,196

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	4,559	(370)	-	4,189
Restricted funds:-				
Restricted Revenue Funds	281,881	(223,500)	-	58,381

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Funds

These funds comprise monies held to fund the main activities of the charity.

20 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 2021 as required by the SORP 2015

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

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	4,079	-	4,079	3,740
Total donations and gifts from individuals	4,079	-	4,079	3,740

All the donations and gifts in the prior year were unrestricted.

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants from government and public bodies				
National Lottery Community Fund	-	50,750	50,750	75,882
Wigan Clinical Commissioning Group	-	132,876	132,876	33,218
National Lottery Coronavirus Community Support Fund 20/21	-	2,960	2,960	4,778
Liverpool City Council - Our Liverpool grant	-	6,000	6,000	4,500
Merseyside Recycling and Waste Authority (MRWA) and Veolia Community Fund 2020-21	-	500	500	1,610
Liverpool City Council - Mayoral Neighbourhood Fund 2020-21	-	-	-	418
Liverpool City Council Covid Support	-	-	-	5,000
Total public sector revenue grants	-	193,086	193,086	125,406

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year	5,000	120,406	125,406

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
Barlow Cadbury Trust	-	32,450	32,450	-
Lloyds Bank Foundation	-	29,095	29,095	13,884
Henry Smith Charity	-	15,000	15,000	-
Primary Care 24	-	10,150	10,150	5,075
Other grants individually less than £5,000	-	2,100	2,100	-
Total private sector revenue grants	-	88,795	88,795	18,959

Revenue grants and donations from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	-	18,959	18,959

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,079	281,881	285,960	148,105
Prior year		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	8,740	139,365	148,105	

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income from fundraising events	480	-	480	1,443
Total from other activities	A3	480	480	1,443

All the income in the prior year was unrestricted.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	21	133,699	133,720	96,962
Employers' NI - Charitable activities	-	5,796	5,796	2,707
Defined contribution pension costs - charitable activities	-	9,839	9,839	6,754
Interpreting services	-	25,095	25,095	19,935
Clinical supervision costs	-	3,745	3,745	2,620
Horticultural expenses	-	4,150	4,150	4,458
Client travel	-	3,308	3,308	3,764
Other support costs	176	10,859	11,035	9,220
Total direct spending	197	196,491	196,688	146,420
B2a				
Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2020	2020	2020	
	£	£	£	
Gross wages and salaries - charitable activities	422	96,540	96,962	
Employers' NI - Charitable activities	-	2,707	2,707	
Defined contribution pension costs - charitable activities	-	6,754	6,754	
Interpreting services	-	19,935	19,935	
Clinical supervision costs	-	2,620	2,620	
Horticultural expenses	-	4,458	4,458	
Client travel	-	3,764	3,764	
Other support costs	155	9,065	9,220	
Total direct spending	577	145,843	146,420	
B2a				

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	3,960	3,960	-
<i>Premises Expenses</i>				
Rent payable under operating leases	-	7,599	7,599	7,755
<i>Administrative overheads</i>				
Telephone, fax and internet	-	1,912	1,912	1,055
Stationery and printing	-	1,190	1,190	688
Liability and contents insurance	-	1,261	1,261	1,156
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	1,069	1,069	1,362
Other legal and professional	-	9,218	9,218	2,257
<i>Financial costs</i>				
Bank charges	-	-	-	32
Support costs before reallocation	-	26,209	26,209	14,305
Total support costs - Current Year	-	26,209	26,209	14,305

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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	-	7,755	7,755
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,055	1,055
Stationery and printing	-	688	688
Liability and contents insurance	-	1,156	1,156
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	-	1,362	1,362
Other legal and professional	-	2,257	2,257
Support costs before reallocation	32	14,273	14,305

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

Total support costs - Prior Year	32	14,273	14,305
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The basis of allocation of costs between activities is described under accounting policies

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	-	800	800	786
Total Governance costs	-	800	800	786

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2020	2020	2020	
	£	£	£	
Independent Examiner's fees	-	786	786	
Total Governance costs	-	786	786	

26 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	197	196,491	196,688	146,420
Total support costs	B2d	-	26,209	26,209	14,305
Total Governance costs	B2e	-	800	800	786
Total charitable expenditure	B2	197	223,500	223,697	161,511

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020	2020	2020	
		£	£	£	
Total direct spending	B2a	577	145,843	146,420	
Total support costs	B2d	32	14,273	14,305	
Total Governance costs	B2e	-	786	786	
Total charitable expenditure	B2	609	160,902	161,511	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
		£	£	£	£
Fundraising trading costs		173	-	173	651
Total fundraising costs	B1	173	-	173	651

All the expenditure in the prior year was unrestricted.