

FARSOPHONE ASSOCIATION IN BRITAIN

England & Wales · Charity number 1070348

Details

Status Registered

Legal form Other

Registered 1998-07-01

Register [View on the Charity Commission register](#)

Contact

Address London Borough of Barnet
Edgware Library
Hale Lane
Edgware
HA8 8NN

Phone 02089055522

Email info@farsophone.org.uk

Website www.farsophone.org.uk

Activities

Objects: FOR THE BENEFIT OF THE FARSI SPEAKING COMMUNITY IN THE UNITED KINGDOM, IN PARTICULAR BUT WITHOUT PREJUDICE TO THE FOREGOING, REFUGEES:(1) THE RELIEF OF POVERTY BY THE PROVISION OF ADVICE ABOUT BENEFIT ENTITLEMENTS, INTERPRETATION AND TRANSLATION, EDUCATION AND EMPLOYMENT.(2) THE ADVANCEMENT OF EDUCATION BY THE PROVISION OF ENGLISH LANGUAGE CLASSES AND VOCATIONAL TRAINING COURSES, AND THE PROVISION OF ADVICE ABOUT SUCH COURSES. (3) THE RELIEF OF SUFFERING CAUSED BY BEREAVEMENT, WAR OR NATURAL DISASTER BY THE PROVISION OF COUNSELLING. (4) THE PROVISION OF FACILITIES TO THE COMMUNITY FOR LEISURE TIME OCCUPATION AND RECREATION.

Activities: Counselling & psychotherapy service (in partnership with NHS Barnet) in Persian and other Community languages as well as English. Older adult services. Welfare & Legal info & signposting. Persian library. General Education info and network. Events on special occasions. Community and environment project activities. Hosting art and cultural activities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£176,480	£174,759	-	-
2024-03-31	£146,133	£162,722	-	-
2023-03-31	£140,047	£164,896	-	-
2022-03-31	£139,605	£137,592	-	-
2021-03-31	£139,725	£147,627	-	-

Trustees

Name	Role	Appointed
Mansoureh Poursadegh-sadigh	Chair	2017-10-29
Azam Saeb-Parsy		2019-11-17
Faramarz Radfar		2019-01-20
Mohsen Fakhari		2019-01-20

Accounts

FARSONPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NO. 1070348

FARSONPHONE ASSOCIATION IN BRITAIN
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

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Page 14 does not form part of the statutory accounts.

FARSONPHONE ASSOCIATION IN BRITAIN
Legal and Administrative Information

Board of Trustees

Mr Mohsen (Kayhan) Fakhari (Treasurer)	-elected Jan 2019 for three terms
Mr Faramarz Radfar	-elected Jan 2019 for three terms
Mrs M. P. Sadigh (Chairperson)	-re-elected Oct 2017 as chair for three terms
Mrs Azam Saeb-Parsy (Secretary)	-elected Nov 2019 for three terms
Mr Reza Sangsari	-elected Nov 2019 for three terms; resigned May 2024

A term is defined as the period from one AGM to the next

Administration office: Edgware Library
Hale Lane
Edgware
HA8 8NN

Charity registration No: 1070348

Reporting accountants Liondaris & Co
Certified Public Accountants
1st Floor Woodgate Studios
2-8 Games Road
Cockfosters
EN4 9HN

Bankers: H S B C
Unity Trust Bank

Funding authorities: Barnet NHS for the IAPT** contract (through MWS*)
- as part of a consortium (since 1 October 2017) led by
Barnet, Enfield and Haringey Mental Health NHS Trust
Clothworkers Foundation
City Bridge Trust

*MWS: Multilingual Well-being Services Ltd
**IAPT: Improving Access to Psychological
Therapies AKA "Talking Therapies"

FARSONPHONE ASSOCIATION IN BRITAIN

BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

Board of Trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution. In the strategic framework approved by the board in 2009, our vision is that our community, and its members as individuals, are able to achieve their optimal potential, and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects, as stated in our constitution, are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory particularly in the key area of counselling and mental wellbeing services which have been consolidated and have been fully operational over the last few years despite the pandemic. In other areas we have been in the process of reviewing and reshaping our services. In addition, these other services were severely impacted by the Covid-19 Pandemic from early 2020. However, we maintained skeleton services in key areas. We have overcome major challenges in the last few years particularly regarding appropriate property for our library. We hope we can now resume a steady development of other services and activities.

Farsophone Counselling and Mental Health Service (FCS)

FCS is a highly respected service provider in mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. Farsophone is a partner in Multilingual Wellbeing Services (MWS) together with Meridian Wellbeing (formerly Chinese Mental Health Association, CMHA). Multilingual Wellbeing Services (MWS) was formed in June 2010.

2024-25, though challenging, was rather a productive and successful year for Farsophone's Mental Health Services. The past year commenced with the continuation of a mixture of remote and face-to-face delivery of services. Our dedicated team of clinicians continued to adapt to the new ways of working and delivered high-quality and free services in a culturally and linguistically appropriate way.

We are proud to continue providing our talking therapies and psycho-education workshops as scheduled. We continued to provide online workshops for Persian speakers in the UK. We also resumed our book-reading club for our clients.

We secured funding of £177,700 from the City Bridge Trust over five years in 2023-24, for the project to start from the 2024-25 financial year. This grant aims to expand our existing work, enabling us to support more individuals and cover direct project costs such as counsellor sessional fees, clinical supervision, and activity session leaders. The project commenced successfully in September 2024. Since then, we have delivered a range of structured 10-week courses, including art classes, yoga lessons, a book reading club, mindfulness sessions, and wellbeing

FARSONPHONE ASSOCIATION IN BRITAIN**BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

workshops. In addition, we have facilitated monthly psychoeducational workshops addressing a variety of mental health and wellbeing topics.

The funding has also enabled us to cover the direct costs of our one-to-one counselling services, as well as essential project-related administration and office costs, supporting the effective coordination and delivery of the project.

Improving Access to Psychological Therapies (IAPT) and Farsophone's engagement in it

Since December 2014, Multilingual Wellbeing Services (MWS) (and through it Farsophone and Meridian) have been part of a consortium providing IAPT (Improving Access to Psychological Therapies) services. The service has been provided through a succession of contracts awarded by Barnet Mental Health commissioners to a consortium. Multilingual Wellbeing Services (MWS) has acted as a subcontractor to the lead partner, which, since October 2017 has been, Barnet, Enfield and Haringey (BEH) Mental Health Trust.

The IAPT service provides psychological therapy for common mental health problems such as depression and anxiety. Many of the treatments are based on talking therapies that help people regain their well-being in ways that work best for them. Under the contract, we provide "Step 2" guided self-help interventions, and "Step 3" counselling and CBT (Cognitive Behavioural Therapy). We were pleased that the contract with Multilingual Wellbeing Services (MWS) was extended for a year from April 2024.

However, in early 2025 we were informed by Barnet, Enfield and Haringey Mental Health Trust that the NHS was reviewing all external contracts with third-party organisations, and that the MWS contract might not be renewed beyond April 2025. In March 2025, we were formally issued with a six-month notice of termination, confirming that the IAPT contract will end at the end of September 2025.

In 2024-25 we consistently met the monthly target for the psychoeducation workshops, successfully reaching a total of 734 for the year. This is against the target of 720. Our performance on Step 2 guided self-help missed the mark with a total throughput rate of 55 over the annual target of 120. This was solely attributed to the lack of referrals from the Central Team, who in turn was experiencing the same challenges in not receiving sufficient new referrals from the usual mental health agencies. To mitigate against this unexpected turn of events, we acted proactively by generating as many new referrals as we could through our sources. We also managed to increase our Step 3 work by %25, which is a key area where the Central Team have needed support to help tackle their waiting lists.

Throughout the year, we have continued to work closely with the management team at the Barnet Talking Therapies of the Barnet, Enfield and Haringey (BEH) Mental Health NHS Trust to ensure that our service remains complementary and responsive to any changes and that it continues to run seamlessly as one service. We pay tribute to the hard work and high professional standards maintained by Farsophone's Counselling and Mental Health Services team who have made this possible.

Senior Adults Service

Farsophone Association was a pioneer in transforming daytime events for senior adults starting from 2006. Previously such events elsewhere were quiet gatherings with tea and biscuits. In collaboration with many volunteers and the service users themselves, we developed these events so that they expanded to daytime parties with delicious hot food and salad (prepared by volunteers and/or delivered by popular restaurants), a large selection of fresh fruits and above all live music, dance and other performances by professionals and the guests themselves. Moving to the Meritage Centre of Age UK Barnet in Hendon, the average number of people attending these events steadily increased over the years and was regularly exceeding 70. Far from being concerned about the "competition", we shared our experience and encouraged other organisations to hold similar events. Over time, the quality and availability of such events for the Iranian community in London improved significantly. For various reasons, including the availability of alternative events in other parts of London and a generational change, the number of people attending went down to around 20-30. (The demand for our special seasonal events was still usually more than our Hall's capacity of 100.) From early 2020 we had to suspend all events because of the Covid-19 Pandemic. Our organisers and volunteers have maintained contact with our users through regular telephone conversations. We hope to have in-person events again as soon as it is safe and practicable to do so. However, we will be reviewing the service in conjunction with our volunteers and guests to

FARSONPHONE ASSOCIATION IN BRITAIN**BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

explore ways of updating and developing it to match the changing needs and aspirations of our volunteers, our (potential) guests, and the community in general.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. This has been principally through active and supportive sign posting to more specialist organisations. However, it does not end there, and we hope to do whatever we can to ensure that people approaching us with various problems overcome the sense of isolation and abandonment which makes the practical problems doubly difficult to deal with.

Cultural Activities**1. Library**

Since its inception we have maintained our Persian lending library service through the work of dedicated volunteers. We also had a "branch" at the Meritage Centre for a few years before 2020. Our library members, particularly older adults, benefited from this convenient facility, which was more accessible. We hoped to be able to dedicate more resources to the library service, first defining a long-term strategy for it and then upgrading the service accordingly in the future. We have also experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The library team were working on introducing a new computer software for the library. However, the need to move from our premises at Golders Green Public Library in 2017 meant that the library service had to be suspended until September 2018 when the library service opened to the public at our very suitably furnished and fully accessible new premises at the annexe to Edgware library. The pandemic affected this service, but we have provided a service on demand. Currently the Library is open to the public for at least nine hours per week on Mondays, Thursdays and Saturdays.

2. Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. In 2011-12, the board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We ran special 60+ parties on such occasions until all such events were suspended due to the pandemic. We are reviewing this area of activity for the future in the context of an overall plan.

3. Hosting of art classes and cultural activities

In the summer of 2015, we started a pilot of hosting art classes and cultural activities at the Meritage Centre on Sunday afternoons which were well received. More recently, it has been increasingly difficult to manage this service, and with effect from 1 October 2019, we decided to suspend it.

Community & Environment

Between 2011 and 2015, we took part in various activities relating to the green environment. In 2015-16 our volunteers took the initiative of starting a community allotment in Barnet. They spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray. This project continued until 2019, but we have since decided to suspend the project and the allotment lease was not renewed.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and local businesses. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters, without which we could not continue.

Financial review

Total income in the year amounted to £176,480 (2023/24: £146,133) with total expenditure amounting to £174,759 (2023/24: £162,722), giving a surplus for the year of £1,721 (2023/24: deficit of £16,589). Accumulated income reserves at the balance sheet date were in surplus in the sum of £10,202 (unrestricted) (2023/24: £20,792) and £13,502 (restricted) (2023/24: zero) whilst capital reserves amounted to £5,277 (restricted) (2023/24: 6,468) giving a total reserve surplus of £28,981 (2023/24: £27,260).

FARSONPHONE ASSOCIATION IN BRITAIN

BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Future developments

The board of trustees follows a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity.

Reserves Policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self-generated income, which are used by the charity to further its aims and cover costs not funded by grant income. The charity aims to maintain general funds equivalent to between three and six months of annual expenditure (average in the previous three financial years.)

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

In accordance with Charity Law, as the charity's trustees, we certify:

- So far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- As the trustees of the charity we have taken all steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approved by the board of trustees and signed on its behalf by:

Mr Mohsen Fakhari
Trustee – Treasurer

Signed by:

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16 January 2026

FARSONPHONE ASSOCIATION IN BRITAIN
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FARSOPHONE ASSOCIATION IN BRITAIN

I report on the financial statements of the Farsophone Association in Britain for the year ended 31 March 2025, which are set on pages 7 to 13.

Respective responsibilities of trustees and examiners

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b)(7)(b) of the 2011 Act; and
- state whether particular matters have come to our attention

Basis of independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounting records to be reached.

DocuSigned by:
Christos Liondaris
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Christos Liondaris
Liondaris & Co
Certified Public Accountants

1st Floor Woodgate Studios
2-8 Games Road
Cockfosters
EN4 9HN

FARSONPHONE ASSOCIATION IN BRITAIN
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FARSOPHONE ASSOCIATION IN BRITAIN

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the reinstatement of comparative item was required.

At the date of transition, no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration include support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

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

FARSONPHONE ASSOCIATION IN BRITAIN
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FARSOPHONE ASSOCIATION IN BRITAIN

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

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.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

Pensions

The Trust operates a defined contribution pension scheme.

FARSONPHONE ASSOCIATION IN BRITAIN
Statement of financial activities
For the year ended 31 March 2025

	<u>Notes</u>	<u>Restricted/ Endowment Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2024/25</u> £	<u>Total 2023/24</u> £
Income:					
<i>Income from other charitable activities</i>					
Fundraising & other income	2 & 3	26,755	149,725	176,480	146,133
Total income		<u>26,755</u>	<u>149,725</u>	<u>176,480</u>	<u>146,133</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	4	14,444	156,715	171,159	158,522
Governance and Support costs	5		3,600	3,600	4,200
Total expenditure		<u>14,444</u>	<u>160,315</u>	<u>174,759</u>	<u>162,722</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments	6	12,311	(10,590)	1,721	(16,589)
Total funds brought forward		6,468	20,792	27,260	43,849
Total funds carried forward		<u>18,779</u>	<u>10,202</u>	<u>28,981</u>	<u>27,260</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

FARSONPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2025

	<u>Notes</u>	<u>2024/25</u>		<u>2023/24</u>	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11		2,541		3,096
Debtors due in more than					
Total fixed assets			2,541		3,096
Current Assets					
Debtors	12	21,635		13,802	
Cash at bank and in hand		27,298		22,062	
Total current assets		48,933		35,864	
Creditors: amounts falling due					
within one year	13	(22,493)		(11,700)	
Net current assets			26,440		24,164
NET ASSETS			28,981		27,260
The funds of the Charity:					
Unrestricted income funds:	14	10,202		20,792	
Restricted income funds	14	13,502			
Restricted capital fund	14	5,277		6,468	
TOTAL CHARITY FUNDS			28,981		27,260

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 13 form part of these accounts

Approved by the trustees on 16 January 2026.

Signed by:

 2DF25FDEB6D4450...
Mr Mohsen Fakhari
 Trustee - Treasurer

Signed by:

 E504BBAEDDB9445...
Mr Faramarz Radfar
 Trustee

FARSONPHONE ASSOCIATION IN BRITAIN**Notes to the financial statements****For the year ended 31 March 2025****1 Legal status of the Trust**

The Trust is a registered charity governed by its constitution dated 8 March 1998 and amended on 15 June 1998, 24 January 2007, 10 October 2010, 28 October 2012 and 28 October 2018.

2 Financial performance of the charity

	2024/25	2023/24
	£	£
Income	176,480	146,133
Expenditure on charitable activities	171,159	158,522
Governance costs	3,600	4,200
	<u>174,759</u>	<u>162,722</u>
Net income/(expenditure)	1,721	(16,589)
Total funds brought forward	27,260	43,849
Total funds carried forward	<u>28,981</u>	<u>27,260</u>
Represented by:		
Unrestricted funds	10,202	20,792
Restricted funds	18,779	6,468
	<u>28,981</u>	<u>27,260</u>

3 Incoming resources**Unrestricted income:**

Donations	4,545	3,003
MWS fees for well-being services (IAPT)	145,160	135,625
Membership fees	20	5

Restricted income:

Other income	100	
Clothworkers Foundation grant for equipment	-	7,500
City Bridge Trust grant - Mental Health	26,655	-
	<u>176,480</u>	<u>146,133</u>

4 Analysis of expenditure on charitable activities

Staff costs	54,901	43,107
Other running costs	116,258	115,415
	<u>171,159</u>	<u>158,522</u>

5 Analysis of governance and support cost

Accountancy and independent examination	600	1,200
Other running costs	3,000	3,000
	<u>3,600</u>	<u>4,200</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Depreciation - owned assets	1,191	1,032
Reporting accountants remuneration	600	1,200

FARSONPHONE ASSOCIATION IN BRITAIN**Notes to the financial statements****For the year ended 31 March 2025**

	2024/25 £	2023/24 £
7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	51,191	42,033
Employer's national insurance (net of Employment allowance) and Employer's pension contribution	1,904	1,074
HMRC balances due from previous years	1,806	
	<u>54,901</u>	<u>43,107</u>
 The average number of staff employed during the year were as follows:		
Direct charitable	1	1
	<u>1</u>	<u>1</u>
 The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:	<u>-</u>	<u>-</u>

8 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

9 Related party transactions

There were no related party transactions to be disclosed during the year under review.

10 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office equipment	Total
Cost:		
At 1 April 2024	12,748	12,748
Additions	636	636
	<u>13,384</u>	<u>13,384</u>
At 31 March 2025	<u>13,384</u>	<u>13,384</u>
Depreciation		
At 1 April 2024	9,652	9,652
Charge in year	1,191	1,191
	<u>10,843</u>	<u>10,843</u>
At 31 March 2025	<u>10,843</u>	<u>10,843</u>
Net book value		
At 31 March 2025	<u>2,541</u>	<u>2,541</u>
At 1 April 2024	<u>3,096</u>	<u>3,096</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

FARSONPHONE ASSOCIATION IN BRITAIN**Notes to the financial statements****For the year ended 31 March 2025**

12 Debtors	2024/25	2023/24
Amounts due within one year:		
Prepayments and accrued income		
Accrued income	19,530	11,302
Other debtors	2,105	2,500
	<u>21,635</u>	<u>13,802</u>

13 Creditors		
Amounts falling due within one year:		
Other taxation & social security	8,464	1,044
Other creditors & accruals	14,029	10,656
	<u>22,493</u>	<u>11,700</u>

14 Analysis of charitable funds**Analysis of movement in unrestricted funds**

	Balance at 01/04/2024	Income	2024/25 Expenditure	Inter fund Transfer	Balance at 31/03/2025
General fund - unrestricted	20,792	149,725	160,315	-	10,202
Restricted grants / fixed assets	3,096	636	1,191		2,541
Restricted grants /capital not used	3,372	(636)			2,736
Restricted grants - income		26,755	13,253		13,502
Total funds	<u>27,260</u>	<u>176,480</u>	<u>174,759</u>	<u>-</u>	<u>28,981</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted/ Endowment	Total
Fixed assets	-	-	2,541	2,541
Cash at bank	11,060	-	16,238	27,298
Other net assets	(858)	-	-	(858)
	<u>10,202</u>	<u>-</u>	<u>18,779</u>	<u>28,981</u>

	Balance at 01/04/2023	Income	2023/24 Expenditure	Inter fund Transfer	Balance at 31/03/2024
General fund	43,849	138,633	161,690	-	20,792
Restricted grants / fixed assets		4,128	1,032	-	3,096
Restricted grants /capital not used		3,372			3,372
Total (unrestricted) funds	<u>43,849</u>	<u>146,133</u>	<u>162,722</u>	<u>-</u>	<u>27,260</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted/ Endowment	Total
Fixed assets	-	-	3,096	3,096
Cash at bank	18,690	-	3,372	22,062
Other net assets	2,102	-	-	2,102
	<u>20,792</u>	<u>-</u>	<u>6,468</u>	<u>27,260</u>

FARSONPHONE ASSOCIATION IN BRITAIN**DETAILED INCOME & EXPENDITURE -This page is not part of the statutory accounts.****For the year ended 31 March 2025**

	2024/25 Total	2024/25 Endowment	2024/25 Restricted	2024/25 Unrestricted £	2023/24 Total
Income					
<u>Unrestricted income (fundraising, contract income and other)</u>					
Donations	4,545			4,545	3,003
MWS fees for well-being services (IAPT)	145,160			145,160	135,625
Membership fees	20			20	5
Other income	100		100		
Grant for computer Equipment (Clothworkers Foundation)	-				7,500
City Bridge Trust Grant (Mental Health)	26,655		26,655		
	176,480	-	26,755	149,725	146,133
Expenditure					
Staff salaries (Including NI & pension contribution)*	54,901			54,901	43,107
MWS administrator salary costs recharge	15,461			15,461	14,030
Volunteer expenses	2,533			2,533	2,813
Administrator fees & Expenses	122			122	850
DBS	67			67	67
Insurance	1,839			1,839	1,652
Printing, postage, stationery and other office expenses	662		636	26	181
Telephone and internet	2,494		229	2,265	2,679
Repairs & maintenance (includes software & minor equipment)	190			190	151
Accountancy and independent examination	600			600	1,200
Fund application assistance	0			-	787
Counselling supervisor fees	7,435			7,435	6,820
Fee to counsellors and IAPT therapists	67,153			67,153	78,646
Well-being activities fees and Expenses - City Bridge Trust	11,941		11,941		
Dropbox and Zoom for meetings (workshops)	801		447	354	1,118
Subscriptions	552			552	530
Depreciation of fixed assets - all re endowment fund	1,191	1,191			1,032
Staff travel, subsistence or events	486			486	440
Rent & service charges	6,000			6,000	6,455
Other Expenses (Bank charges, recruitment advert, etc)	331			331	164
	174,759	1,191	13,253	160,315	162,722
NET INCOMING/(OUTGOINGS) IN YEAR	1,721	(1,191)	13,502	(10,590)	(16,589)

*This includes inflation rise for the previous 4 years backdated. The actual rise for each year is only equal to the rate of inflation for the previous year.

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kayfakhari@gmail.com

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christos@liondaris.co.uk

Mr

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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	21/1/2026 15:37
Certified Delivered	Security Checked	22/1/2026 17:57
Signing Complete	Security Checked	22/1/2026 17:57
Completed	Security Checked	22/1/2026 17:57
Payment Events	Status	Timestamps
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Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari®, 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Allow per session cookies

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Accounts

FARSONPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NO. 1070348

FARSONPHONE ASSOCIATION IN BRITAIN
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Page 14 does not form part of the statutory accounts.

FARSONPHONE ASSOCIATION IN BRITAIN

Legal and Administrative Information

Board of Trustees

Mr Mohsen (Kayhan) Fakhari (Treasurer)	-elected Jan 2019 for three terms
Mr Faramarz Radfar	-elected Jan 2019 for three terms
Mrs M. P. Sadigh (Chairperson)	-re-elected Oct 2017 as chair for three terms
Mrs Azam Saeb-Parsy (Secretary)	-elected Nov 2019 for three terms
Mr Reza Sangsari	-elected Nov 2019 for three term; resigned May 2024

a term is defined as the period from one AGM to the next

Administration office: Edgware Library
Hale Lane
Edgware
HA8 8NN

Charity registration No: 1070348

Reporting accountants Liondaris & Co
Certified Public Accountants
Coach House
Bellevue Road
Friern Barnet
N11 3NY

Bankers: H S B C
Unity Trust Bank

Funding authorities: Barnet NHS for the IAPT** contract (through MWS*)
- as part of a consortium (since 1 October 2017) led by
Barnet, Enfield and Haringey Mental Health NHS Trust
Clothworkers Foundation
City Bridge Trust

*MWS: Multilingual Well-being Services Ltd

**IAPT: Improving Access to Psychological Therapies AKA "Talking Therapies"

**FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

Board of trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory particularly in the key area of counselling and mental wellbeing services which has been consolidated and has been fully operational over the last few years despite the pandemic. In other areas we have been in the process of reviewing and reshaping our services. In addition, these other services were severely impacted by the Covid-19 Pandemic from early 2020. We however maintained skeleton services in key areas. We have overcome major challenges in the last few years particularly regarding appropriate property for our library. We hope we can now resume a steady development of other services and activities.

Farsophone Counselling and Mental Health Service (FCS)

FCS is a highly respected service provider in mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. Farsophone is a partner in Multilingual Wellbeing Services (MWS) together with Meridian Wellbeing (formerly Chinese Mental Health Association, CMHA). Multilingual Wellbeing Services (MWS) was formed in June 2010.

2023-24, though challenging, was rather a productive and successful year for Farsophone's Mental Health Services. The past year commenced with the continuation of a mixture of remote and face-to-face delivery of services. Our dedicated team of clinicians continued to adapt to the new ways of working and delivered high-quality and free services in a culturally and linguistically appropriate way.

We are proud to continue providing our talking therapies and psycho-education workshops as scheduled. We continued to provide online workshops for Persian speakers in the UK and all around the world. We also resumed our book-reading club for our clients.

Regarding the funding, we successfully secured £7,500 from the Clothworkers' Company for the procurement of IT equipment and office furniture.

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024
(Continued)

More recently we also secured additional funding of £177,700 from the City Bridge Trust over five years, starting from the 2024-25 financial year. This grant aims to expand our existing work, enabling us to support more individuals and covering direct project costs such as counsellor sessional fees, clinical supervision, and activity session leaders.

The funding will support:

- The provision of integrative one-to-one counselling.
- The delivery of classes and groups, including art, yoga, mindfulness, and music sessions.
- The facilitation of mental health workshops on various topics, including depression and anxiety.

Improving Access to Psychological Therapies (IAPT) and Farsophone's engagement in it

Since December 2014 Multilingual Wellbeing Services (MWS) (and through it Farsophone and Meridian) have been part of a consortium providing IAPT (Improving Access to Psychological Therapies) services. The service has been provided through a succession of contracts awarded by Barnet Mental Health commissioners to a consortium. Multilingual Wellbeing Services (MWS) has acted as a subcontractor to the lead partner which since October 2017 has been Barnet, Enfield and Haringey (BEH) Mental Health Trust.

The IAPT service provides psychological therapy for common mental health problems such as depression and anxiety. Many of the treatments are based on talking therapies that help people regain their well-being in ways that work best for them. Under the contract, we provide "Step 2" guided self-help interventions, and "Step 3" counselling and CBT (Cognitive Behavioural Therapy). We are pleased that the contract with Multilingual Wellbeing Services (MWS) was extended for a year from April 2023 and again for another year from April 2024.

In 2023-24 we consistently met the monthly target for the psychoeducation workshops, successfully reaching a total of 724 for the year. This is against the target of 720. Our performance on Step 2 guided self-help missed the mark with a total throughput rate of 93 over the annual target of 120. This was solely attributed to the lack of referrals from the Central Team, who in turn was experiencing the same challenges in not receiving sufficient new referrals from the usual mental health agencies. To mitigate against this unexpected turn of events, we acted proactively by generating as many new referrals as we could through our sources. We also managed to slightly increase our Step 3 work by 5%, which is a key area where the Central Team have needed support to help tackle their waiting lists.

Throughout the year, we have continued to work closely with the new management team at the Barnet Talking Therapies of the Barnet, Enfield and Haringey (BEH) Mental Health NHS Trust to ensure that our service remains complementary and responsive to any changes and that it continues to run seamlessly as one service. We pay tribute to the hard work and high professional standards maintained by Farsophone's Counselling and Mental Health Services team which have made this possible.

Senior Adults Service

Farsophone Association was a pioneer in transforming daytime events for senior adults starting from 2006. Previously such events elsewhere were quiet gatherings with tea and biscuit. In collaboration with many volunteers and the service users themselves, we developed these events so that they expanded to daytime parties with delicious hot food and salad (prepared by volunteers and/or delivered by popular restaurants), a large selection of fresh fruits and above all live music, dance and other performance by professionals and the guests themselves.

Moving to the Meritage Centre of Age UK Barnet in Hendon, average number of people attending these events steadily increased over the years and was regularly exceeding 70. Far from being concerned about the "competition", we shared our experience and encouraged other organisations to hold similar events. Over time the quality and availability of such events for the Iranian community in London improved significantly. For various reasons, including the availability of alternative events in other parts of London and a generational change, the number of people attending has gone down to around 20-30. (The demand for our special seasonal events is usually more than our Hall's capacity of 100.) From early 2020 we had to suspend all events because of the Covid-19 Pandemic. Our organisers and volunteers have maintained contact with our users through regular telephone conversations. We hope to have in person events again as soon as it is safe to do so. However, we will be reviewing the service in conjunction with our volunteers and guests to explore ways of updating and developing it to match the changing needs and aspirations of our volunteers, our (potential) guests, and the community in general.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. This has been principally through active and supportive sign posting to more specialist organisations.

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024
(Continued) - draft

Cultural Activities

1. Library

Until February 2017 we maintained our Persian lending library service through the work of dedicated volunteers. We also had a "branch" at the Meritage Centre. Our library members, particularly older adults, benefited from this convenient facility which was more accessible. We hoped to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the future. We have also experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The Library team were working on introducing a new computer software for the library. However the need to move from our premises at Golders Green Public Library has meant that the library service had to be suspended. We are pleased to report that since September 2018 the library service has been open to the public at our very suitably furnished and fully accessible new premises at the annex to Edgware library. The pandemic affected this service but we have provided a service on demand. Currently the Library is open to the public for at least nine hours per week on Mondays, Thursdays and Saturdays.

2. Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. In 2011-12, the board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We ran special 60+ parties on such occasions until all such events were suspended due to the pandemic. We are reviewing this area of activity for the future in the context of an overall plan.

3. Hosting of art classes and cultural activities

In the summer of 2015 we started a pilot of hosting art classes and cultural activities at the Meritage Centre on Sunday afternoons which were well received. More recently, it has been increasingly difficult to manage this service and with effect from 1 October 2019, we decided to suspend it.

Community & Environment

Between 2011 and 2015, we took part in various activities relating to the green environment. In 2015-16 our volunteers took the initiative of starting a community allotment in Barnet. They spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray. This project continued until 2019 but we have since decided to suspend the project and the allotment lease was not renewed.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and local businesses. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

Financial review

Total income in the year amounted to £146,133 (2022/23: £140,047) with total expenditure amounting to £162,722 (2023/23: £166,551) giving a deficit for the year of £16,589 (2022/23: £24,849). Accumulated income reserves at the balance sheet date were in surplus in the sum of £20,792 (unrestricted) (2022/23: £43,849) whilst capital reserves amounted to £6,468 (restricted) (2022/23: zero) giving a total reserve surplus of £27,260 (2022/23: £43,849).

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024
(Continued) - TEXT AND NUMBERS TO BE UPDATED

Future developments

The board of trustees follows a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity.

Reserves Policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income. The charity aims to maintain general funds equivalent to between three and six months of annual expenditure (average in the previous three financial years.)

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

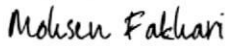
In accordance with Charity Law, as the charity's trustees, we certify:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approved by the board of trustees and signed on its behalf by:

Mr Mohsen Fakhari
Trustee - Treasurer

29 January 2024

Signed by:

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FARSONPHONE ASSOCIATION IN BRITAIN
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FARSOPHONE ASSOCIATION IN BRITAIN

I report on the financial statements of the Farsophone Association in Britain for the year ended 31 March 2024, which are set on pages 7 to 14.

Respective responsibilities of trustees and examiners

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b)(7)(b) of the 2011 Act; and
- state whether particular matters have come to our attention

Basis of independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounting records to be reached.

DocuSigned by:

Christos Liondaris

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Christos Liondaris

Liondaris & Co

Certified Public Accountants

Coach House
Bellevue Road
Friern Barnet
London N11 3NY

30/1/2025

#REF!

FARSONPHONE ASSOCIATION IN BRITAIN
Statement of financial activities
For the year ended 31 March 2024

	<u>Notes</u>	<u>Restricted/ Endowment Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2023/24</u> £	<u>Total 2022/23</u> £
Income:					
<i>Income from other charitable activities</i>					
Fundraising & other income	2 & 3	7,500	138,633	146,133	140,047
Total income		<u>7,500</u>	<u>138,633</u>	<u>146,133</u>	<u>140,047</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	4	1,032	157,490	158,522	161,296
Governance and Support costs	5		4,200	4,200	3,600
Total expenditure		<u>1,032</u>	<u>161,690</u>	<u>162,722</u>	<u>164,896</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments	6	6,468	(23,057)	(16,589)	(24,849)
Total funds brought forward		-	43,849	43,849	68,698
Total funds carried forward		<u>6,468</u>	<u>20,792</u>	<u>27,260</u>	<u>43,849</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

FARSONPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2024

	<u>Notes</u>	<u>2023/24</u>	<u>2022/23</u>
		£	£
Fixed Assets			
Tangible fixed assets	11	3,096	-
Total fixed assets		3,096	-
Current Assets			
Debtors	12	13,802	14,709
Cash at bank and in hand		22,062	43,539
Total current assets		35,864	58,248
Creditors: amounts falling due within one year	13	(11,700)	(14,399)
Net current assets		24,164	43,849
NET ASSETS		<u>27,260</u>	<u>43,849</u>
The funds of the Charity:			
Unrestricted income funds:	14	20,792	43,849
Restricted capital fund	14	6,468	
TOTAL CHARITY FUNDS		<u>27,260</u>	<u>43,849</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on **29 January 2025**

Signed by:

2DF25FDEB6D4450...
Mr Mohsen Fakhari
 Trustee - Treasurer

Signed by:

4AEB855A1364413
Mr Faramarz Radfar
 Trustee

FARSONPHONE ASSOCIATION IN BRITAIN
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the reinstatement of comparative item was required.

At the date of transition no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

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

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

FARSONPHONE ASSOCIATION IN BRITAIN
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

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

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

Pensions

The Trust operates a defined contribution pension scheme.

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2024

1 Legal status of the Trust

The Trust is a registered charity governed by its constitution dated 8 March 1998 and amended on 15 June 1998, 24 January 2007, 10 October 2010, 28 October 2012 and 28 October 2018.

2 Financial performance of the charity

	2023/24	2022/23
	£	£
Income	146,133	140,047
Expenditure on charitable activities	158,522	161,296
Governance costs	4,200	3,600
	<u>162,722</u>	<u>164,896</u>
Net income/(expenditure)	(16,589)	(24,849)
Total funds brought forward	43,849	68,698
Total funds carried forward	<u>27,260</u>	<u>43,849</u>
Represented by:		
Unrestricted funds	20,792	43,849
Restricted funds	6,468	-
	<u>27,260</u>	<u>43,849</u>

3 Incoming resources

Unrestricted income:

Donations	3,003	4,392
MWS fees for well-being services (IAPT)	135,625	135,625
Membership fees	5	30

Restricted income:

Clothworkers Foundation grant for equipment	7,500	-
	<u>146,133</u>	<u>140,047</u>

4 Analysis of expenditure on charitable activities

Staff costs	43,107	46,482
Other running costs	115,415	114,814
	<u>158,522</u>	<u>161,296</u>

5 Analysis of governance and support cost

Accountancy and independent examination	1,200	600
Other running costs	3,000	3,000
	<u>4,200</u>	<u>3,600</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Depreciation - owned assets	1,032	198
Reporting accountants remuneration	<u>1,200</u>	<u>600</u>

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2024

	2023/24 £	2022/23 £
7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	42,033	44,948
Employer's national insurance (net of Employment allowance) and Employer's pension contribution	1,074	1,534
	<u>43,107</u>	<u>46,482</u>

The average number of staff employed during the year were as follows:

Direct charitable	1	1
	<u>1</u>	<u>1</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

-	-
---	---

8 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

9 Related party transactions

There were no related party transactions to be disclosed during the year under review.

10 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office equipment	Total
Cost:		
At 1 April 2023	8,620	8,620
Additions	4,128	4,128
At 31 March 2024	<u>12,748</u>	<u>12,748</u>
Depreciation		
At 1 April 2023	8,620	8,620
Charge in year	1,032	1,032
At 31 March 2024	<u>9,652</u>	<u>9,652</u>
Net book value		
At 31 March 2024	<u>3,096</u>	<u>3,096</u>
At 1 April 2023	<u>-</u>	<u>-</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2024

12 Debtors	2023/24	2022/23
Amounts due within one year:		
Prepayments and accrued income		
Accrued income	11,302	13,309
Other debtors	2,500	1,400
	<u>13,802</u>	<u>14,709</u>

13 Creditors		
Amounts falling due within one year:		
Other taxation & social security	1,044	209
Other creditors & accruals	10,656	14,190
	<u>11,700</u>	<u>14,399</u>

14 Analysis of charitable funds
Analysis of movement in unrestricted funds

		2023/24			
	Balance at 01/04/2023	Income	Expenditure	Inter fund Transfer	Balance at 31/03/2024
General fund - unrestricted	43,849	138,633	161,690	-	20,792
Restricted grants / fixed assets	-	4,128	1,032	-	3,096
Restricted grants	-	3,372	-	-	3,372
Total funds	<u>43,849</u>	<u>146,133</u>	<u>162,722</u>	<u>-</u>	<u>27,260</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted/ Endowment	Total
Fixed assets	-	-	3,096	3,096
Cash at bank	18,690	-	3,372	22,062
Other net assets	2,102	-	-	2,102
	<u>20,792</u>	<u>-</u>	<u>6,468</u>	<u>27,260</u>

		2022/23			
	Balance at 01/04/2022	Income	Expenditure	Inter fund Transfer	Balance at 31/03/2023
General fund	68,500	140,047	164,698	-	43,849
Capital Reserve - designated	198	-	198	-	-
	-	-	-	-	-
Total (unrestricted) funds	<u>68,698</u>	<u>140,047</u>	<u>164,896</u>	<u>-</u>	<u>43,849</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted/ Endowment	Total
Fixed assets	-	-	-	-
Cash at bank	43,539	-	-	43,539
Other net assets	310	-	-	310
	<u>43,849</u>	<u>-</u>	<u>-</u>	<u>43,849</u>

FARSONPHONE ASSOCIATION IN BRITAIN
DETAILED INCOME & EXPENDITURE
For the year ended 31 March 2024

	2023/24 Total	2023/24 Endowment	2023/24 Unrestricted £	2022/23 £
Income				
<u>Unrestricted income (fundraising, contract income and other)</u>				
Donations	3,003		3,003	4,392
MWS fees for well-being services (IAPT)	135,625		135,625	135,625
Membership fees	5		5	30
Grant for computer Equipment (Clothworkers Foundation)	7,500	7,500		-
	146,133	7,500	138,633	140,047
Expenditure				
Staff salaries (Including NI & pension contribution)	43,107		43,107	46,482
MWS administrator salary costs recharge	14,030		14,030	14,262
Volunteer expenses (excluding 60+ project)	2,813		2,813	1,597
Administrator fees & Expenses	850		850	1,165
DBS	67		67	86
Insurance	1,652		1,652	1,540
Printing, postage, stationery and other office expenses	181		181	86
Telephone and internet	2,679		2,679	1,503
Repairs & maintenance (includes software & minor equipment)	151		151	849
Accountancy and independent examination	1,200		1,200	600
Fund application assistance	787		787	-
Counselling supervisor fees	6,820		6,820	5,955
Fee to counsellors and IAPT therapists	78,646		78,646	82,820
Zoom and Dropbox for meetings (mainly IAPT workshops)	1,118		1,118	703
Subscriptions	530		530	462
Depreciation of fixed assets - all re endowment fund	1,032	1,032		198
Staff travel, subsistence or events	440		440	599
Rent & service charges	6,455		6,455	5,750
Training	0		-	-
Other Expenses (Bank charges, recruitment advert, etc)	164		164	239
	162,722	1,032	161,690	164,896
NET INCOMING/(OUTGOINGS) IN YEAR	(16,589)	6,468	(23,057)	(24,849)

FARSOPHONE ASSOCIATION IN BRITAIN

England & Wales - Charity number 1070348

Accounts

FARSONPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NO. 1070348

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Detailed income & expenditure account	14

Page 14 does not form part of the statutory accounts.

Board of Trustees

Mr Mohsen (Kayhan) Fakhari (Treasurer)	-elected Jan 2019 for three terms
Mr Faramarz Radfar	-elected Jan 2019 for three terms
Mrs M. P. Sadigh (Chairperson)	-re-elected Oct 2017 as chair for three terms
Mrs Azam Saeb-Parsy (Secretary)	-elected Nov 2019 for three terms
Mr Reza Sangsari	-elected Nov 2019 for three terms

a term is defined as the period from one AGM to the next

Administration office:

Edgware Library
Hale Lane
Edgware
HA8 8NN

Charity registration No:

1070348

Reporting accountants

TKG Partnership Ltd
Chartered Accountants & Registered Auditors
Unit 3, Gateway Mews
London
N11 2UT

Bankers:

H S B C
Unity Trust Bank

Funding authorities:

Barnet NHS for the Talking Therapies IAPT** contract (through MWS*)
- as part of a consortium led by Surrey and Borders Partnership
NHS Foundation Trust till 30 September 2017
- from 1 October 2017 as part of a consortium led by
Barnet, Enfield and Haringey Mental Health NHS Trust (BEH)

*MWS: Multilingual Well-being Services Ltd

**Talking Therapies (IAPT): Improving Access to Psychological Therapies

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

Board of trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory particularly in the key area of counselling and mental wellbeing services which has been consolidated and has been fully operational despite the pandemic. In other areas we have been in the process of reviewing and reshaping our services. In addition, these other services were severely impacted by the Covid-19 Pandemic from early 2020. We have however maintained skeleton services in key areas. We have overcome major challenges in the last few years particularly regarding appropriate property for our library.

Farsophone Counselling and Mental Health Service (FCS)

FCS is a highly respected service provider in the field of mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. Farsophone is a partner in Multilingual Wellbeing Services (MWS) together with Chinese Mental Health Association (CMHA, recently renamed Meridian Wellbeing). Multilingual Wellbeing Services (MWS) was formed in June 2010.

The fiscal year 2022-23 presented its share of challenges, but it proved to be a remarkably productive and successful period for Farsophone's Mental Health Services. Throughout the year, we adeptly navigated the evolving landscape by offering a blend of remote and in-person services. Our devoted team of counsellors and psychotherapists continued to provide high-quality, culturally sensitive support free of charge.

Our commitment to the community extended beyond individual sessions, as we conducted online workshops for Persian speakers in the UK and around the globe. Additionally, we revitalised our book-reading club, offering our clients an enriching and engaging experience.

Since December 2014, Multilingual Wellbeing Services (MWS), including Farsophone and CMHA/Meridian, has been an integral part of a consortium delivering Improving Access to Psychological Therapies (IAPT) services. As a subcontractor to the lead partner, Barnet, Enfield, and Haringey (BEH) Mental Health Trust, our services encompassed triage, "Step 2" guided self-help interventions, and "Step 3" counselling and Cognitive Behavioural Therapy (CBT) for common mental health problems.

Our IAPT contract was initially extended in April 2021 for two years and received an additional one-year extension from 2023. Adhering to the contract specifications, we successfully delivered psycho-education workshops online, meeting or exceeding targets across all services. Triage achieved 108.8%, workshops at 101.5%, Step 2 guided self-help at 100%, and Step 3 counselling and CBT at an impressive 113.3%.

These accomplishments are a testament to the unwavering dedication and high professional standards maintained by Farsophone's Counselling and Mental Health Services team.

Other Services and activities - Current status and prospects for the future

With the exception of the Counselling and Mental Health Services, in which Farsophone has acted as a primary service provider for many years, our activities and services have been suspended or reduced in scale in recent years. There have been various reasons for this. Some of the main reasons have been as follows:

- Covid 19 Pandemic;
- Premises move;
- The change in demand by users or availability of volunteers or management resources.

For the last few years we have continued to provide a limited sign posting and support service for legal and welfare matters mainly through the telephone. The library service has also been available by prior telephone arrangement. With the end of the pandemic and now a minimum number of volunteers becoming available, we intend to announce fixed opening times for our main office/ library which is situated in the same building as the Edgware public library in 2024.

In 2024 we also intend to review our general approach to deciding what projects, activities or services we should pursue in the future as well as specific plans for the year ahead.

Other Services and activities - an outline history as reported in the 2022 annual report

Senior Adults Service

Farsophone Association was a pioneer in transforming daytime events for senior adults starting from 2006. Previously such events elsewhere were quiet gatherings with tea and biscuit. In collaboration with many volunteers and the service users themselves, we developed these events so that they expanded to daytime parties with delicious hot food and salad (prepared by volunteers and/or delivered by popular restaurants), a large selection of fresh fruits and above all live music, dance and other performance by professionals and the guests themselves.

Moving to the Meritage Centre of Age UK Barnet in Hendon, average number of people attending these events steadily increased over the years and was regularly exceeding 70. Far from being concerned about the "competition", we shared our experience and encouraged other organisations to hold similar events. Over time the quality and availability of such events for the Iranian community in London improved significantly. For various reasons, including the availability of alternative events in other parts of London and a generational change, the number of people attending has gone down to around 20-30. (The demand for our special seasonal events is usually more than our Hall's capacity of 100.) From early 2020 we had to suspend all events because of the Covid-19 Pandemic. Our organisers and volunteers have maintained contact with our users through regular telephone conversations. We hope to have in person events again as soon as it is safe to do so. However, we will be reviewing the service in conjunction with our volunteers and guests to explore ways of updating and developing it to match the changing needs and aspirations of our volunteers, our (potential) guests, and the community in general.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. This has been principally through active and supportive sign posting to more specialist organisations.

Cultural Activities

1. Library

Until February 2017 we maintained our Persian lending library service through the work of dedicated volunteers in the same building as Golders Green public library. We also had a "branch" at the Meritage Centre. Our library members, particularly older adults, benefited from this convenient facility which was more accessible. We hoped to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the future. We have also experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The Library team were working on introducing a new computer software for the library. However the need to move from our premises at Golders Green Public Library has meant that the library service had to be suspended. We are pleased to report that since September 2018 the library service has been open to the public at our very suitably furnished and fully accessible new premises at the annex to Edgware library. The pandemic has affected this service but we have provided a service on demand.

Cultural Activities - continued

2. Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. In 2011-12, the board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We ran special 60+ parties on such occasions until all such events were suspended due to the pandemic.

3. Hosting of art classes and cultural activities

In the summer of 2015 we started a pilot of hosting art classes and cultural activities at the Meritage Centre on Sunday afternoons which were well received. More recently, it has been increasingly difficult to manage this service and with effect from 1 October 2019, we decided to suspend it.

Community & Environment

Between 2011 and 2015, we took part in various activities relating to the green environment. In 2015-16 our volunteers took the initiative of starting a community allotment in Barnet. They spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray. This project continued until 2019 but we have since decided to suspend the project and the allotment lease was not renewed.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and local businesses. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

Financial review

Total income in the year amounted to £140,047 (2021/22: £139,605) with total expenditure amounting to £164,896 (2021/22: £137,592) giving a deficit for the year of £24,849 (2021/22: surplus of £2,013). Accumulated income reserves at the balance sheet date were in surplus in the sum of £43,849 (unrestricted) (2021/22: £68,500) whilst capital reserves amounted to £nil (2021/22: £198) giving a total reserve surplus of £43,849 (2021/22: £68,698).

Future developments

The board of trustees follow a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity. Currently the single top priority is raising funds for core costs and key services.

Reserves Policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income. The charity aims to maintain general funds equivalent to between three and six months of annual expenditure (average in the previous three financial years.)

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

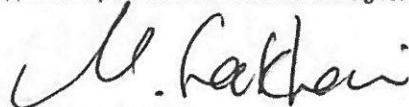
- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

In accordance with Charity Law, as the charity's trustees, we certify:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approved by the board of trustees and signed on its behalf by:



Mr Mohsen Fakhari
Trustee - Treasurer

11 December 2023

I report on the financial statements of the Farsophone Association in Britain (the charity), charity number 1070348 for the year ended 31 March 2023, which are set on pages 7 to 13.

Respective responsibilities of trustees and examiners

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b)(7)(b) of the 2011 Act; and
- state whether particular matters have come to our attention

Basis of independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounting records to be reached.



Chrysostomos Kyprianou
TKG Partnership Ltd
Chartered Accountants

Unit 3, Gateway Mews
Ringway
Bounds Green
London N11 2UT

11 December 2023

FARSONPHONE ASSOCIATION IN BRITAIN
Statement of financial activities
For the year ended 31 March 2023

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2022/23</u> £	<u>Total 2021/22</u> £
Income:					
<i>Income from other charitable activities</i>					
Fundraising & other income	2 & 3	-	140,047	140,047	139,605
Total income		<u>-</u>	<u>140,047</u>	<u>140,047</u>	<u>139,605</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	4	-	161,296	161,296	133,992
Governance and Support costs	5		3,600	3,600	3,600
Total expenditure		<u>-</u>	<u>164,896</u>	<u>164,896</u>	<u>137,592</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments					
	6	-	(24,849)	(24,849)	2,013
Total funds brought forward		-	68,698	68,698	66,685
Total funds carried forward		<u>-</u>	<u>43,849</u>	<u>43,849</u>	<u>68,698</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

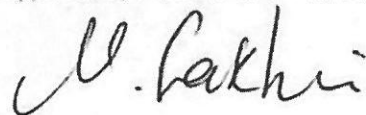
FARSONPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2023

	<u>Notes</u>	<u>2022/23</u>	<u>2021/22</u>
		£	£
Fixed Assets			
Tangible fixed assets	11	-	198
Total fixed assets		-	198
Current Assets			
Debtors	12	14,709	13,702
Cash at bank and in hand		43,539	71,692
Total current assets		58,248	85,394
Creditors: amounts falling due within one year	13	(14,399)	(16,894)
Net current assets		43,849	68,500
NET ASSETS		<u>43,849</u>	<u>68,698</u>
The funds of the Charity:			
Unrestricted & Restricted income funds:	14	43,849	68,698
TOTAL CHARITY FUNDS		<u>43,849</u>	<u>68,698</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 13 form part of these accounts

Approved by the trustees on 11 December 2023



Mr Mohsen Fakhari
Trustee - Treasurer



Mr Faramarz Radfar
Trustee

FARSONPHONE ASSOCIATION IN BRITAIN
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the reinstatement of comparative item was required.

At the date of transition no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

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

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

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

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

Pensions

The Trust operates a defined contribution pension scheme.

FARSONPHONE ASSOCIATION IN BRITAIN**Notes to the financial statements****For the year ended 31 March 2023****1 Legal status of the Trust**

The Trust is a registered charity governed by its constitution dated 8 March 1998 and amended on 15 June 1998, 24 January 2007, 10 October 2010, 28 October 2012 and 28 October 2018.

2 Financial performance of the charity

	2022/23	2021/22
	£	£
Income	<u>140,047</u>	<u>139,605</u>
Expenditure on charitable activities	161,296	133,992
Governance costs	3,600	3,600
	<u>164,896</u>	<u>137,592</u>
Net income/(expenditure)	(24,849)	2,013
Total funds brought forward	68,698	66,685
Total funds carried forward	<u>43,849</u>	<u>68,698</u>
Represented by:		
Unrestricted funds	43,849	68,698
Restricted funds	-	-
	<u>43,849</u>	<u>68,698</u>

3 Incoming resources**Unrestricted income:**

Donations	4,392	3,980
MWS fees for well-being services (IAPT)	135,625	135,625
Membership fees	30	-
	<u>140,047</u>	<u>139,605</u>

4 Analysis of expenditure on charitable activities

Staff costs	46,482	41,312
Other running costs	114,814	92,680
	<u>161,296</u>	<u>133,992</u>

5 Analysis of governance and support cost

Accountancy and independent examination	600	600
Other running costs	3,000	3,000
	<u>3,600</u>	<u>3,600</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Depreciation - owned assets	198	441
Reporting accountants remuneration	<u>600</u>	<u>600</u>

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2023

	2022/23 £	2021/22 £
7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	44,948	40,000
Employer's national insurance (net of Employment allowance) and Employer's pension contribution	1,534	1,312
	<u>46,482</u>	<u>41,312</u>

The average number of staff employed during the year were as follows:

Direct charitable	1	1
	<u>1</u>	<u>1</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

-	-
---	---

8 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

9 Related party transactions

There were no related party transactions to be disclosed during the year under review.

10 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office equipment	Total
Cost:		
At 1 April 2022	8,620	8,620
Additions	-	-
	<u>8,620</u>	<u>8,620</u>
At 31 March 2023		
Depreciation		
At 1 April 2022	8,422	8,422
Charge in year	198	198
	<u>8,620</u>	<u>8,620</u>
At 31 March 2023		
Net book value		
At 31 March 2023	<u>-</u>	<u>-</u>
At 1 April 2022	<u>198</u>	<u>198</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2023

12 Debtors	2022/23	2021/22
Amounts due within one year:		
Prepayments and accrued income		
Accrued income	13,309	12,002
Other debtors	1,400	1,700
	<u>14,709</u>	<u>13,702</u>

13 Creditors		
Amounts falling due within one year:		
Other taxation & social security	209	2,030
Other creditors & accruals	14,190	14,864
	<u>14,399</u>	<u>16,894</u>

14 Analysis of charitable funds

Analysis of movement in unrestricted funds

	Balance at 01/04/2022	Income	2022/23 Expenditure	Inter fund Transfer	Balance at 31/03/2023
General fund	68,500	140,047	164,698	-	43,849
Capital Reserve - designated	198	-	198	-	-
Total unrestricted funds	<u>68,698</u>	<u>140,047</u>	<u>164,896</u>	<u>-</u>	<u>43,849</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total
Fixed assets	-	-	-	-
Cash at bank	43,539	-	-	43,539
Other net assets	310	-	-	310
	<u>43,849</u>	<u>-</u>	<u>-</u>	<u>43,849</u>

Analysis of movement in unrestricted funds

	Balance at 01/04/2021	Income	2021/22 Expenditure	Inter fund Transfer	Balance at 31/03/2022
General fund	66,046	139,605	137,151	-	68,500
Capital Reserve - designated	639	-	441	-	198
Total unrestricted funds	<u>66,685</u>	<u>139,605</u>	<u>137,592</u>	<u>-</u>	<u>68,698</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total
Fixed assets	-	198	-	198
Cash at bank	71,692	-	-	71,692
Other net assets	(3,192)	-	-	(3,192)
	<u>68,500</u>	<u>198</u>	<u>-</u>	<u>68,698</u>

FARSONPHONE ASSOCIATION IN BRITAIN
DETAILED INCOME & EXPENDITURE
For the year ended 31 March 2023

	2022/23 £	2021/22 £
Income		
<u>Unrestricted income (fundraising, contract income and other)</u>		
Donations	4,392	3,980
Social Care for 60+ (Entry fees, surplus sales, etc)	-	-
MWS fees for well-being services (IAPT)	135,625	135,625
Sale of asset	-	-
Membership fees	30	-
Hosting fees - Meritage Sunday various classes etc	-	-
Hosting fees - Edgware library Annex - GCSE Persian classes	-	-
Other operating income	-	-
	<u>140,047</u>	<u>139,605</u>
Expenditure		
Staff salaries (Including NI & pension contribution)	46,482	41,312
MWS administrator salary costs recharge	14,262	12,833
Volunteer expenses (excluding 60+ project)	1,597	964
Administrator fees & Expenses	1,165	-
DBS	86	42
Insurance	1,540	1,794
Printing, postage, stationery and other office expenses	86	-
Telephone and internet	1,503	2,506
Repairs & maintenance (includes software & minor equipment)	849	133
Accountancy and independent examination	600	600
Counselling supervisor fees	5,955	2,740
Fee to counsellors and IAPT therapists	82,820	68,924
Well-being workshop expenses	-	-
Zoom and Dropbox for meetings (mainly IAPT workshops)	703	672
Subscriptions	462	536
Hall Hire excluding 60+ & hosting events	-	-
Depreciation	198	441
Staff travel, subsistence or events	599	301
Rent & service charges	5,750	3,705
Sundays hosting hall rental and other costs	-	-
Allotment Expenses	-	-
Training	-	-
Other Expenses (AGM costs, Bank charges, recruitment advert, etc)	239	89
	<u>164,896</u>	<u>137,592</u>
NET INCOMING/(OUTGOINGS) IN YEAR	<u>(24,849)</u>	<u>2,013</u>

FARSOPHONE ASSOCIATION IN BRITAIN

England & Wales - Charity number 1070348

Accounts

FARSOPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHARITY NO. 1070348

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Report of the Reporting Accountants	6
Statement of Financial Activities	7
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Cash Flow Statement	9
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Notes forming part of the financial statements	12-14
Detailed income & expenditure account	15

Page 15 does not form part of the statutory accounts.

Board of Trustees

Mr Mohsen (Kayhan) Fakhari (Treasurer)	-elected Jan 2019 for three terms
Mr Faramarz Radfar	-elected Jan 2019 for three terms
Mrs M. P. Sadigh (Chairperson)	-re-elected Oct 2017 as chair for three terms
Mrs Azam Saeb-Parsy (Secretary)	-elected Nov 2019 for three terms
Mr Reza Sangsari	-elected Nov 2019 for three terms

a term is defined as the period from one AGM to the next

Administration office:

Edgware Library
Hale Lane
Edgware
HA8 8NN

Charity registration No:

1070348

Reporting accountants

TKG Partnership Ltd
Chartered Accountants & Registered Auditors
Unit 3, Gateway Mews
London
N11 2UT

Bankers:

H S B C
Unity Trust Bank

Funding authorities:

Barnet NHS for the IAPT** contract (through MWS*)
- as part of a consortium led by Surrey and Borders Partnership
NHS Foundation Trust till 30 September 2017
- from 1 October 2017 as part of a consortium led by
Barnet, Enfield and Haringey Mental Health NHS Trust

*MWS: Multilingual Well-being Services Ltd

**IAPT: Improving Access to Psychological Therapies

FARSOPHONE ASSOCIATION IN BRITAIN

BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

Board of trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory particularly in the key area of counselling and mental wellbeing services which has been consolidated and has been fully operational despite the pandemic. In other areas we have been in the process of reviewing and reshaping our services. In addition, these other services were severely impacted by the Covid-19 Pandemic from early 2020. We have however maintained skeleton services in key areas. We have overcome major challenges in the last few years particularly regarding appropriate property for our library. We hope we can now resume a steady development of other services and activities.

Farsophone Counselling and Mental Health Service (FCS)

FCS is a highly respected service provider in the field of mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. Farsophone is a partner in Multilingual Wellbeing Services (MWS) together with Chinese Mental Health Association (CMHA, recently renamed Meridian Wellbeing). Multilingual Wellbeing Services (MWS) was formed in June 2010.

2021-22, though challenging, was rather a productive and successful year for Farsophone's Mental Health Services. The past year commenced with the continuation of remote delivery of services and the re-introduction of some face-to-face work when the lockdown restriction was lifted. Our dedicated team of counsellors and psychotherapists continued to adapt to the new ways of working and delivered high quality and free services in a culturally and linguistically appropriate way.

Despite the difficulties associated with remote delivery of therapeutic services, we are proud to continue business as usual avoiding service disruptions to our clients. It has been pleasing to be able to provide our talking therapies and psycho-education workshops in a timely manner.

We continued to provide online workshops for Persian speakers in the UK and all around the world. We also resumed our book-reading club for our clients.

Since December 2014 Multilingual Wellbeing Services (MWS) (and through it Farsophone and CMHA/Meridian) have been part of a consortium providing IAPT (Improving Access to Psychological Therapies) services. The service has been provided through a succession of contracts awarded by Barnet Mental Health commissioners to a consortium. Multilingual Wellbeing Services (MWS) has acted as a subcontractor to the lead partner which since October 2017 has been Barnet, Enfield and Haringey (BEH) Mental Health Trust.

The IAPT service provides psychological therapy for common mental health problems such as depression and anxiety. Many of the treatments are based on talking therapies that help people regain their wellbeing in ways that work best for them. Under the contract, we were required to provide triage and "Step 2" guided self-help interventions, and "Step 3" counselling.

We are pleased that the contract with Multilingual Wellbeing Services (MWS) was extended for another two years from April 2021 which now includes the addition of "Step 3" Cognitive Behavioural Therapy (CBT).

Throughout the year, FCS successfully delivered the psycho-education workshops via online platforms in line with the specifications of the IAPT contract. We also fulfilled other contractual requirements across all services achieving the following targets for triage at 104.4 %, for workshops at 100.2%, Step 2 guided self-help at 101.6%, and Step 3 counselling and CBT at 103.3%.

Senior Adults Service

Farsophone Association was a pioneer in transforming daytime events for senior adults starting from 2006. Previously such events elsewhere were quiet gatherings with tea and biscuit. In collaboration with many volunteers and the service users themselves, we developed these events so that they expanded to daytime parties with delicious hot food and salad (prepared by volunteers and/or delivered by popular restaurants), a large selection of fresh fruits and above all live music, dance and other performance by professionals and the guests themselves.

Moving to the Meritage Centre of Age UK Barnet in Hendon, average number of people attending these events steadily increased over the years and was regularly exceeding 70. Far from being concerned about the "competition", we shared our experience and encouraged other organisations to hold similar events. Over time the quality and availability of such events for the Iranian community in London improved significantly. For various reasons, including the availability of alternative events in other parts of London and a generational change, the number of people attending has gone down to around 20-30. (The demand for our special seasonal events is usually more than our Hall's capacity of 100.) From early 2020 we had to suspend all events because of the Covid-19 Pandemic. Our organisers and volunteers have maintained contact with our users through regular telephone conversations. We hope to have in person events again as soon as it is safe to do so. However, we will be reviewing the service in conjunction with our volunteers and guests to explore ways of updating and developing it to match the changing needs and aspirations of our volunteers, our (potential) guests, and the community in general.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. This has been principally through active and supportive sign posting to more specialist organisations.

Cultural Activities

1. Library

Until February 2017 we maintained our Persian lending library service through the work of dedicated volunteers. We also had a "branch" at the Meritage Centre. Our library members, particularly older adults, benefited from this convenient facility which was more accessible. We hoped to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the future. We have also experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The Library team were working on introducing a new computer software for the library. However the need to move from our premises at Golders Green Public Library has meant that the library service had to be suspended. We are pleased to report that since September 2018 the library service has been open to the public at our very suitably furnished and fully accessible new premises at the annex to Edgware library. The pandemic has affected this service but we have provided a service on demand.

2. Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. In 2011-12, the board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We ran special 60+ parties on such occasions until all such events were suspended due to the pandemic. In 2022 we shall review this area of activity for the future.

3. Hosting of art classes and cultural activities

In the summer of 2015 we started a pilot of hosting art classes and cultural activities at the Meritage Centre on Sunday afternoons which were well received. More recently, it has been increasingly difficult to manage this service and with effect from 1 October 2019, we decided to suspend it.

Community & Environment

Between 2011 and 2015, we took part in various activities relating to the green environment. In 2015-16 our volunteers took the initiative of starting a community allotment in Barnet. They spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray. This project continued until 2019 but we have since decided to suspend the project and the allotment lease was not renewed.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and local businesses. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

Financial review

Total income in the year amounted to £139,605 (2020/21: £139,725) with total expenditure amounting to £137,592 (2020/21: £147,627) giving a surplus for the year of £2,013 (2020/21: deficit of £7,902). Accumulated income reserves at the balance sheet date were in surplus in the sum of £68,500 (unrestricted) (2020/21: £66,046) whilst capital reserves amounted to £198 (2020/21: £639) giving a total reserve surplus of £68,698 (2020/21: £66,685).

Future developments

The board of trustees follow a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity. Currently the single top priority is raising funds for core costs and key services.

Reserves Policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income. The charity aims to maintain general funds equivalent to between three and six months of annual expenditure (average in the previous three financial years.)

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

In accordance with Charity Law, as the charity's trustees, we certify:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approved by the board of trustees and signed on its behalf by:

Mr Mohsen Fakhari
Trustee - Treasurer



27 January 2023

I report to the Trustees on my examination of the accounts of Farsophone Association in Britain (the charity), charity number 1070348, for the year ended 31 March 2022, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

The charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe, that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the accounts did not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chrysostomos Kyprianou
TKG Partnership Ltd
Chartered Accountants

Unit 3, Gateway Mews
Ringway
Bounds Green
London N11 2UT

27 January 2023

FARSOPHONE ASSOCIATION IN BRITAIN
Statement of financial activities
For the year ended 31 March 2022

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2021/22</u> £	<u>Total 2020/21</u> £
Income:					
<i>Income from other charitable activities</i>					
Fundraising & other income	2 & 3	-	139,605	139,605	139,725
Total income		<u>-</u>	<u>139,605</u>	<u>139,605</u>	<u>139,725</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	4	-	133,992	133,992	144,027
Governance and Support costs	5		3,600	3,600	3,600
Total expenditure		<u>-</u>	<u>137,592</u>	<u>137,592</u>	<u>147,627</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments					
	6	-	2,013	2,013	(7,902)
Total funds brought forward		-	66,685	66,685	74,587
Total funds carried forward		<u>-</u>	<u>68,698</u>	<u>68,698</u>	<u>66,685</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

FARSOPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2022

	<u>Notes</u>	<u>2021/22</u>	<u>2020/21</u>
		£	£
Fixed Assets			
Tangible fixed assets	11	198	639
Total fixed assets		<u>198</u>	<u>639</u>
Current Assets			
Debtors	12	13,702	36,306
Cash at bank and in hand		71,692	39,982
Total current assets		<u>85,394</u>	<u>76,288</u>
Creditors: amounts falling due within one year	13	(16,894)	(10,242)
Net current assets		<u>68,500</u>	<u>66,046</u>
NET ASSETS		<u>68,698</u>	<u>66,685</u>
The funds of the Charity:			
Unrestricted & Restricted income funds:	14	68,698	66,685
TOTAL CHARITY FUNDS		<u>68,698</u>	<u>66,685</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 10 to 14 form part of these accounts

Approved by the trustees on 27 January 2023

Mr Mohsen Fakhari
Trustee - Treasurer



Mr Faramarz Radfar
Trustee



FARSOPHONE ASSOCIATION IN BRITAIN
Statement of cash flows
For the year ended 31 March 2022

	2021/22	2020/21
	Total Funds £	Prior year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	31,710	(35,839)
Cash flows from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of property, plant and equipment	-	-
Net cash provided by / (used in) operating activities	<u>31,710</u>	<u>(35,839)</u>
Change in cash and cash equivalents in the reporting period	31,710	(35,839)
Cash and cash equivalents at the beginning of the reporting period	39,982	75,821
Cash and cash equivalents at the end of the reporting period	<u>71,692</u>	<u>39,982</u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the SOFA)	2,013	(7,902)
Adjustments for :		
Depreciation charges	441	442
(increase)/decrease in debtors	22,604	(31,163)
increase/(decrease) in creditors	6,652	2,784
Net cash provided by (used in) operating activities	<u>31,710</u>	<u>(35,839)</u>
Analysis of cash and cash equivalents		
Cash in hand and at bank	71,692	39,982
Total cash and cash equivalents	<u>71,692</u>	<u>39,982</u>

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the reinstatement of comparative item was required.

At the date of transition no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

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

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

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

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

Pensions

The Trust operates a defined contribution pension scheme.

FARSOPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2022

1 Legal status of the Trust

The Trust is a registered charity governed by its constitution dated 8 March 1998 and amended on 15 June 1998, 24 January 2007, 10 October 2010, 28 October 2012 and 28 October 2018.

2 Financial performance of the charity

	2021/22	2020/21
	£	£
Income	139,605	139,725
Expenditure on charitable activities	133,992	144,027
Governance costs	3,600	3,600
	<u>137,592</u>	<u>147,627</u>
Net income/(expenditure)	2,013	(7,902)
Total funds brought forward	66,685	74,587
Total funds carried forward	<u>68,698</u>	<u>66,685</u>
Represented by:		
Unrestricted funds	68,698	66,685
Restricted funds	-	-
	<u>68,698</u>	<u>66,685</u>

3 Incoming resources

Unrestricted income:

Donations	3,980	4,100
Social Care for 60+ (Entry fees, surplus sales, etc)	-	-
MWS fees for well-being services (IAPT)	135,625	135,625
	<u>139,605</u>	<u>139,725</u>

4 Analysis of expenditure on charitable activities

Staff costs	41,312	41,319
Other running costs	92,680	102,708
	<u>133,992</u>	<u>144,027</u>

5 Analysis of governance and support cost

Accountancy and independent examination	600	600
Other running costs	3,000	3,000
	<u>3,600</u>	<u>3,600</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Depreciation - owned assets	441	442
Reporting accountants remuneration	600	600

	2021/22 £	2020/21 £
7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	40,000	39,999
Employer's national insurance (net of Employment allowance) and Employer's pension contribution	1,312	1,320
	<u>41,312</u>	<u>41,319</u>

The average number of staff employed during the year were as follows:

Direct charitable	1	1
	<u>1</u>	<u>1</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

-	-
---	---

8 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

9 Related party transactions

There were no related party transactions to be disclosed during the year under review.

10 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office equipment	Total
Cost:		
At 1 April 2021	8,620	8,620
Additions	-	-
At 31 March 2022	<u>8,620</u>	<u>8,620</u>
Depreciation		
At 1 April 2021	7,981	7,981
Charge in year	441	441
At 31 March 2022	<u>8,422</u>	<u>8,422</u>
Net book value		
At 31 March 2022	<u>198</u>	<u>198</u>
At 1 April 2021	<u>639</u>	<u>639</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

FARSOPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2022

12 Debtors	2021/22	2020/21
Amounts due within one year:		
Prepayments and accrued income		
Accrued income	12,002	34,606
Other debtors	1,700	1,700
	<u>13,702</u>	<u>36,306</u>
13 Creditors		
Amounts falling due within one year:		
Other taxation & social security	2,030	1,741
Other creditors & accruals	14,864	8,501
	<u>16,894</u>	<u>10,242</u>

14 Analysis of charitable funds

Analysis of movement in unrestricted funds

	Balance at 01/04/2020	Income	Expenditure	Inter fund Transfer	Balance at 31/03/2021
General fund	66,046	139,605	137,151	-	68,500
Capital Reserve - designated	639	-	441	-	198
Total unrestricted funds	<u>66,685</u>	<u>139,605</u>	<u>137,592</u>	<u>-</u>	<u>68,698</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total
Fixed assets	-	198	-	198
Cash at bank	71,692	-	-	71,692
Other net assets	(3,192)	-	-	(3,192)
	<u>68,500</u>	<u>198</u>	<u>-</u>	<u>68,698</u>

FARSOPHONE ASSOCIATION IN BRITAIN
DETAILED INCOME & EXPENDITURE
For the year ended 31 March 2022

	2021/22 £	2020/21 £
Income		
<u>Unrestricted income (fundraising, contract income and other)</u>		
Donations	3,980	4,100
Social Care for 60+ (Entry fees, surplus sales, etc)	-	-
MWS fees for well-being services (IAPT)	135,625	135,625
Sale of asset	-	-
Membership fees	-	-
Hosting fees - Meritage Sunday various classes etc	-	-
Hosting fees - Edgware library Annex - GCSE Persian classes	-	-
Other operating income	-	-
	<u>139,605</u>	<u>139,725</u>
Expenditure		
Staff salaries (Including NI & pension contribution)	41,312	41,319
MWS administrator salary costs recharge	12,833	13,366
Volunteer expenses (excluding 60+ project)	964	103
DBS	42	7
Insurance	1,794	1,478
Printing, postage, stationery and other office expenses	-	172
Telephone and internet	2,506	2,143
Repairs & maintenance (includes software & minor equipment)	133	54
Accountancy and independent examination	600	600
Counselling supervisor fees	2,740	7,390
Fee to counsellors and IAPT therapists	68,924	76,445
Zoom and Dropbox for meetings (mainly IAPT workshops)	672	400
Subscriptions	536	484
Depreciation	441	442
Staff travel, subsistence or events	301	-
Social care for 60+ excluding staff costs (note below)	-	49
Rent	3,705	3,000
Allotment Expenses	-	102
Training	-	-
Other Expenses (AGM costs, Bank charges, etc)	89	73
	<u>137,592</u>	<u>147,627</u>
NET INCOMING/(OUTGOINGS) IN YEAR	<u>2,013</u>	<u>(7,902)</u>
Social care for 60+ - analysis of costs		
Food*, fruit and other consumables	-	49
	<u>-</u>	<u>49</u>

FARSOPHONE ASSOCIATION IN BRITAIN

England & Wales - Charity number 1070348

Accounts

FARSONPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CHARITY NO. 1070348

FARSONPHONE ASSOCIATION IN BRITAIN
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Page 14 does not form part of the statutory accounts.

FARSONPHONE ASSOCIATION IN BRITAIN
Legal and Administrative Information

Board of Trustees

Mr Mohsen (Kayhan) Fakhari (Treasurer)	-elected Jan 2019 for three terms
Mr Faramarz Radfar	-elected Jan 2019 for three terms
Mrs M. P. Sadigh (Chairperson)	-re-elected Oct 2017 as chair for three terms
Mrs Azam Saeb-Parsy (Secretary)	-elected Nov 2019 for three terms
Mr Reza Sangsari	-elected Nov 2019 for three terms

a term is defined as the period from one AGM to the next

Administration office:

Edgware Library
Hale Lane
Edgware
HA8 8NN

Charity registration No:

1070348

Reporting accountants

TKG Partnership Ltd
Chartered Accountants & Registered Auditors
Unit 3, Gateway Mews
London
N11 2UT

Bankers:

H S B C
Unity Trust Bank

Funding authorities:

Barnet NHS for the IAPT** contract (through MWS*)
- as part of a consortium led by Surrey and Borders Partnership
NHS Foundation Trust till 30 September 2017
- from 1 October 2017 as part of a consortium led by
Barnet, Enfield and Haringey Mental Health NHS Trust

*MWS: Multilingual Well-being Services Ltd

**IAPT: Improving Access to Psychological Therapies

FARSONPHONE ASSOCIATION IN BRITAIN

BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. This report also covers matters relating to 2019-20 and 2021-22 up to the date of the accounts in early 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and 10 and comply with the charity's constitution and applicable law.

Board of trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community" is broadened to: "all those of Iranian origin and all those who speak, or have an interest in, any of the languages of Iran or its culture."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory particularly in the key area of counselling and mental wellbeing services which has been consolidated and has been fully operational despite the pandemic. In other areas we have been in the process of reviewing and reshaping our services. In addition, these other services were severely impacted by the Covid-19 Pandemic from early 2020. We have however maintained skeleton services in key areas. We have overcome major challenges in the last few years particularly regarding appropriate property for our library. We hope we can now resume a steady development of other services and activities.

Farsophone Counselling and Psychotherapy Service (FCS)

FCS is a highly respected service provider in the field of mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet. Farsophone is a partner in Multilingual Wellbeing Services (MWS) together with Chinese Mental Health Association (CMHA, recently renamed Meridian Wellbeing). Multilingual Wellbeing Services (MWS) was formed in June 2010.

2019-20 and 2020-21, though challenging, were rather productive and successful years for Farsophone's counselling and wellbeing services. We continued without interruption even during the Covid-19 Pandemic. Our dedicated team of counsellors and psychotherapists continued to deliver high quality and free therapy in a culturally and linguistically appropriate way. Since early 2020, when the Covid-19 pandemic was declared, we have managed to move all our operations online via video conferencing applications and telephone, enabling our staff to work remotely while maintaining our services.

Despite the difficulties associated with remote delivery of therapeutic services, we are proud to continue business as usual and provide our individual therapies and group work.

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021
(Continued)

We have transformed our outreach psycho-education workshops into webinars with great success. We have also built a new working group in order to provide online workshops for Persian speakers all around the world, and ran two such workshops in 2021. We have also created a book-reading club for the first time and successfully held the first course for our clients.

Since December 2014 Multilingual Wellbeing Services (MWS) (and through it Farsophone and CMHA/Meridian) have been part of a consortium providing IAPT (Improving Access to Psychological Therapies) services. The service has been provided through a succession of contracts awarded by Barnet Mental Health commissioners to a consortium. Multilingual Wellbeing Services (MWS) has acted as a subcontractor to the lead partner which since October 2017 has been Barnet, Enfield and Haringey (BEH) Mental Health Trust.

The IAPT service provides psychological therapy for common mental health problems such as depression and anxiety. Many of the treatments are based on talking therapies that help people regain their wellbeing in ways that work best for them. Under the contract, we were required to provide triage and "Step 2" guided self-help interventions and "Step 3" counselling.

We are pleased that the contract with Multilingual Wellbeing Services (MWS) has been extended for another two years from April 2021 which now includes the addition of "Step 3" Cognitive Behavioural Therapy (CBT). We pay tribute to the great efforts and high professional standards maintained by Farsophone's Counselling and Mental Health Services team which have made this possible.

Senior Adults Service

Farsophone Association was a pioneer in transforming daytime events for senior adults starting from 2006. Previously such events elsewhere were quiet gatherings with tea and biscuit. In collaboration with many volunteers and the service users themselves, we developed these events so that they expanded to daytime parties with delicious hot food and salad (prepared by volunteers and/or delivered by popular restaurants), a large selection of fresh fruits and above all live music, dance and other performance by professionals and the guests themselves.

Moving to the Meritage Centre of Age UK Barnet in Hendon, average number of people attending these events steadily increased over the years and was regularly exceeding 70. Far from being concerned about the "competition", we shared our experience and encouraged other organisations to hold similar events. Over time the quality and availability of such events for the Iranian community in London improved significantly. For various reasons, including the availability of alternative events in other parts of London and a generational change, the number of people attending has gone down to around 20-30. (The demand for our special seasonal events is usually more than our Hall's capacity of 100.) From early 2020 we had to suspend all events because of the Covid-19 Pandemic. Our organisers and volunteers have maintained contact with our users through regular telephone conversations. We hope to have in person events again as soon as it is safe to do so. However, we will be reviewing the service in conjunction with our volunteers and guests to explore ways of updating and developing it to match the changing needs and aspirations of our volunteers, our (potential) guests, and the community in general.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated volunteers. This has been principally through active and supportive sign posting to more specialist organisations.

Cultural Activities

1. Library

Until February 2017 we maintained our Persian lending library service through the work of dedicated volunteers. We also had a "branch" at the Meritage Centre. Our library members, particularly older adults, benefited from this convenient facility which was more accessible. We hoped to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the future. We have also experimented with hosting artistic and cultural activities of interest to the community. The future library service may well be closely linked to other cultural activities hosted or facilitated by Farsophone Association. The Library team were working on introducing a new computer software for the library. However the need to move from our premises at Golders Green Public Library has meant that the library service had to be suspended. We are pleased to report that since September 2018 the library service has been open to the public at our very suitably furnished and fully accessible new premises at the annex to Edgware library. The pandemic has affected this service but we have provided a service on demand.

FARSONPHONE ASSOCIATION IN BRITAIN
BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021
(Continued)

2. Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. In 2011-12, the board of trustees and the relevant volunteers reviewed our activities in this area and decided to refocus our limited resources more effectively. We ran special 60+ parties on such occasions until all such events were suspended due to the pandemic. In 2022 we shall review this area of activity for the future.

3. Hosting of art classes and cultural activities

In the summer of 2015 we started a pilot of hosting art classes and cultural activities at the Mertiage Centre on Sunday afternoons which were well received. More recently, it has been increasingly difficult to manage this service and with effect from 1 October 2019, we decided to suspend it.

Community & Environment

Between 2011 and 2015, we took part in various activities relating to the green environment. In 2015-16 our volunteers took the initiative of starting a community allotment in Barnet. They spent much time creating a wonderful green and welcoming environment from a piece of previously unused land in Whetstone Allotment Stray. This project continued until 2019 but we have since decided to suspend the project and the allotment lease was not renewed.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and local businesses. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

Financial review

Total income in the year amounted to £139,725 (2019/20: £160,228) with total expenditure amounting to £147,627 (2019/20: £130,228) giving a deficit in the year of £7,902 (2019/20: £30,000). Accumulated income reserves at the balance sheet date were in surplus in the sum of £66,046 (unrestricted) (2019/20: £73,506) whilst capital reserves amounted to £639 (2019/20: £1,081) giving a total reserve surplus of £66,685 (2019/20: £74,587).

Future developments

The charity has been able to provide a good level of service using skilled and dedicated volunteers and a small number of paid staff. The board of trustees follow a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects as well as NHS contracts for delivering mental health services. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity.

Reserves Policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income. The charity aims to maintain general funds equivalent to between three and six months of annual expenditure (average in the previous three financial years.)

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial

position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

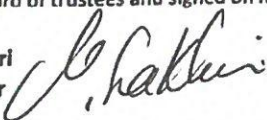
The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with Charity Law, as the charity's trustees, we certify:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approved by the board of trustees and signed on its behalf by:

Mr Mohsen Fakhari
Trustee - Treasurer



26 January 2022

FARSOPHONE ASSOCIATION IN BRITAIN

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FARSOPHONE ASSOCIATION IN BRITAIN

I report to the Trustees on my examination of the accounts of Farsophone Association in Britain (the charity), charity number 1070348, for the year ended 31 March 2021, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

The charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to follow the applicable directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe, that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the accounts did not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Chrysostomos Kyprianou
TKG Partnership Ltd
Chartered Accountants

3, Gateway Mews
Ringway
Bounds Green
London N11 2UT

11 April 2022

FARSONPHONE ASSOCIATION IN BRITAIN
Statement of financial activities
For the year ended 31 March 2021

	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2020/21</u> £	<u>Total 2019/20</u> £
Income:					
<i>Income from other charitable activities</i>					
Fundraising & other income	2 & 3	-	139,725	139,725	160,228
Total income		<u>-</u>	<u>139,725</u>	<u>139,725</u>	<u>160,228</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	4	-	144,027	144,027	126,628
Governance and Support costs	5		3,600	3,600	3,600
Total expenditure		<u>-</u>	<u>147,627</u>	<u>147,627</u>	<u>130,228</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments					
	6	-	(7,902)	(7,902)	30,000
Total funds brought forward		-	74,587	74,587	44,587
Total funds carried forward		<u>-</u>	<u>66,685</u>	<u>66,685</u>	<u>74,587</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

FARSONPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2021

	<u>Notes</u>	<u>2020/21</u>		<u>2019/20</u>	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11		639		1,081
Total fixed assets			639		1,081
Current Assets					
Debtors	12	36,306		5,143	
Cash at bank and in hand		39,982		75,821	
Total current assets		76,288		80,964	
Creditors: amounts falling due within one year	13	(10,242)		(7,458)	
Net current assets			66,046		73,506
NET ASSETS			<u>66,685</u>		<u>74,587</u>
The funds of the Charity:					
Unrestricted & Restricted income funds:	14	66,685		74,587	
TOTAL CHARITY FUNDS			<u>66,685</u>		<u>74,587</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 9 to 13 form part of these accounts

Approved by the trustees on 26 January 2022



Mr Mohsen Fakhari
Trustee - Treasurer



Mr Faramarz Radfar
Trustee

FARSONPHONE ASSOCIATION IN BRITAIN
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farsophone Association in Britain meets the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the reinstatement of comparative item was required.

At the date of transition no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be solely used for a particular purpose or area of the Trust's work or projects being undertaken by the Trust.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- cost of raising funds comprise the associated costs relating to fund raising activities
- expenditure on charitable activities includes the cost of operating the advice centre and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

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

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment - 25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account.

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

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments and does not therefore face any financial risk.

Pensions

The Trust operates a defined contribution pension scheme.

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2021

1 Legal status of the Trust

The Trust is a registered charity governed by its constitution dated 8 March 1998 and amended on 15 June 1998, 24 January 2007, 10 October 2010, 28 October 2012 and 28 October 2018.

2 Financial performance of the charity

	2020/21	2019/20
	£	£
Income	139,725	160,228
Expenditure on charitable activities	144,027	126,628
Governance costs	3,600	3,600
	<u>147,627</u>	<u>130,228</u>
Net income/(expenditure)	(7,902)	30,000
Total funds brought forward	74,587	44,587
Total funds carried forward	<u>66,685</u>	<u>74,587</u>
Represented by:		
Unrestricted funds	66,685	74,587
	<u>66,685</u>	<u>74,587</u>

3 Incoming resources

Unrestricted income:

Donations	4,100	4,120
Social Care for 60+ (Entry fees,surplus sales,etc)	-	12,282
MWS fees for well-being services (IAPT)	135,625	142,498
Membership fees	-	78
Hosting fees -- Meritag Sunday various classes etc	-	550
Hosting fees - Edgware library Annex - GCSE Persian classes	-	700
	<u>139,725</u>	<u>160,228</u>

4 Analysis of expenditure on charitable activities

Staff costs	41,319	39,551
Other running costs	102,708	87,077
	<u>144,027</u>	<u>126,628</u>

5 Analysis of governance and support cost

Staff costs	?	3,000	3,000
Other costs		600	600
		<u>3,600</u>	<u>3,600</u>

6 Net income /(expenditure) for the year

This is stated after charging:

Depreciation - owned assets	442	441
Reporting accountants remuneration	<u>600</u>	<u>600</u>

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2021

	2020/21 £	2019/20 £
7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Wages and salaries	39,999	40,206
Employer's national insurance (net of Employment allowance) and Employer's pension contribution	1,320	2,345
	<u>41,319</u>	<u>42,551</u>

The average number of staff employed during the year were as follows:

Direct charitable	1	1
	<u>1</u>	<u>1</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:

-	-
---	---

8 Trustees' remuneration

The trustees were not paid or received any other benefits from the Charity during the year in their capacity as trustees.

9 Related party transactions

There were no related party transactions to be disclosed during the year under review.

10 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office equipment	Total
Cost:		
At 1 April 2020	8,620	8,620
Additions	-	-
At 31 March 2021	<u>8,620</u>	<u>8,620</u>
Depreciation		
At 1 April 2020	7,539	7,539
Charge in year	442	442
At 31 March 2021	<u>7,981</u>	<u>7,981</u>
Net book value		
At 31 March 2021	<u>639</u>	<u>639</u>
At 1 April 2020	<u>1,081</u>	<u>1,081</u>

All the charity's fixed assets are functional fixed assets used for charitable purposes and office running.

FARSONPHONE ASSOCIATION IN BRITAIN
Notes to the financial statements
For the year ended 31 March 2021

12 Debtors	2020/21	2019/20
Amounts due within one year:		
Prepayments and accrued income		
Accrued income	34,606	3,443
Other debtors	1,700	1,700
	<u>36,306</u>	<u>5,143</u>

13 Creditors		
Amounts falling due within one year:		
Other taxation & social security	1,741	-
Other creditors & accruals	8,501	7,458
	<u>10,242</u>	<u>7,458</u>

14 Analysis of charitable funds

Analysis of movement in unrestricted funds

	Balance at 01/04/2020	Income	Expenditure	Inter fund Transfer	Balance at 31/03/2021
General fund	73,506	139,725	147,185	-	66,046
Capital Reserve - designated	1,081	-	442	-	639
Total unrestricted funds	<u>74,587</u>	<u>139,725</u>	<u>147,627</u>	<u>-</u>	<u>66,685</u>

Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total
Fixed assets	-	639	-	639
Cash at bank	39,982	-	-	39,982
Other net assets	26,064	-	-	26,064
	<u>66,046</u>	<u>639</u>	<u>-</u>	<u>66,685</u>

FARSONPHONE ASSOCIATION IN BRITAIN
DETAILED INCOME & EXPENDITURE
For the year ended 31 March 2021

	2020/21 £	2019/20 £
Income		
<u>Unrestricted income (fundraising, contract income and other)</u>		
Donations	4,100	4,120
Social Care for 60+ (Entry fees,surplus sales,etc)	-	12,282
MWS fees for well-being services (IAPT)	135,625	142,498
Sale of asset	-	-
Membership fees	-	78
Hosting fees -- Meritag Sunday various classes etc	-	550
Hosting fees - Edgware library Annex - GCSE Persian classes	-	700
Other operating income	-	-
	<u>139,725</u>	<u>160,228</u>
Expenditure		
Staff salaries (Including NI & pension contribution)	41,319	42,551
MWS administrator salary costs recharge	13,366	-
Volunteer expenses (excluding 60+ project)	103	2,508
DBS	7	229
Insurance	1,478	1,467
Printing, postage, stationery and other office expenses	172	1,441
Telephone and internet	2,143	2,114
Repairs & maintenance (includes software & minor equipment)	54	268
Audit & accountancy	600	600
Counselling supervisor fees	7,390	2,343
Fee to counsellors and IAPT therapists	76,445	63,839
Well-being workshop expenses	-	230
Zoom and Dropbox for meetings (mainly IAPT workshops)	400	-
Subscriptions	484	450
Hall Hire excluding 60+ & hosting events (add back in 2019-20)**	-	(150)
Depreciation	442	441
Staff travel, subsistence or events	-	353
Social care for 60+ excluding staff costs (note below)	49	10,320
Rent and costs of main office move	3,000	3,000
Sundays hosting hall rental and other costs (add back in 2019/20)**	-	(2,300)
Allotment Expenses	102	310
Other Expenses (AGM costs, Bank charges, etc)	73	214
	<u>147,627</u>	<u>130,228</u>
NET INCOMING/(OUTGOINGS) IN YEAR	<u>(7,902)</u>	<u>30,000</u>
Social care for 60+ - analysis of costs		
Food*, fruit and other consumables	49	7,699
Hall rental (add back in 2019/20)**	-	(1,200)
Volunteers' expenses*	-	321
Musician fees	-	2,890
Special decorations & displays	-	300
Publicity	-	310
Other 60+ costs	-	-
	<u>49</u>	<u>10,320</u>

* A part of the cost of food (in the region of £1,000) is that provided to volunteers working on 60+ events and could be classed as volunteer expenses.

** These three add backs are due to a retrospective rent holiday for a period because of the poor maintenance and basic services at the site used.