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**FARSONPHONE ASSOCIATION IN BRITAIN**

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REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

CHARITY NO. 1070348

**FARSONPHONE ASSOCIATION IN BRITAIN**  
**Contents**

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	<u>Page</u>
Legal and administrative information	1
Report of the trustees	2-5
Report of the Reporting Accountants	6
Statement of Financial Activities	7
Balance Sheet	8
Accounting policies	9-10
Notes forming part of the financial statements	11-13
Detailed income & expenditure account	14

***Page 14 does not form part of the statutory accounts.***

**FARSONPHONE ASSOCIATION IN BRITAIN**  
**Legal and Administrative Information**

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**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**

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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)**

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**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.

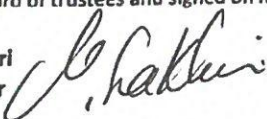
The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets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

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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> £
<b>Income:</b>					
<i>Income from other charitable activities</i>					
Fundraising & other income	<b>2 &amp; 3</b>	-	139,725	139,725	160,228
<b>Total income</b>		<u>-</u>	<u>139,725</u>	<u>139,725</u>	<u>160,228</u>
<b>Expenditure</b>					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	<b>4</b>	-	144,027	144,027	126,628
Governance and Support costs	<b>5</b>		3,600	3,600	3,600
<b>Total expenditure</b>		<u>-</u>	<u>147,627</u>	<u>147,627</u>	<u>130,228</u>
<b>Net income/(expenditure) and net movements in funds before gains and losses on investments</b>					
	<b>6</b>	-	(7,902)	(7,902)	30,000
<b>Total funds brought forward</b>		-	74,587	74,587	44,587
<b>Total funds carried forward</b>		<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>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	11		639		1,081
<b>Total fixed assets</b>			639		1,081
<b>Current Assets</b>					
Debtors	12	36,306		5,143	
Cash at bank and in hand		39,982		75,821	
<b>Total current assets</b>		76,288		80,964	
<b>Creditors: amounts falling due within one year</b>	13	(10,242)		(7,458)	
<b>Net current assets</b>			66,046		73,506
<b>NET ASSETS</b>			<u>66,685</u>		<u>74,587</u>
<b>The funds of the Charity:</b>					
Unrestricted & Restricted income funds:	14	66,685		74,587	
<b>TOTAL CHARITY FUNDS</b>			<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**

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**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**

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
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>
<b>Represented by:</b>		
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 £
<b>7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel</b>		
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:

-	-
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**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
<b>Cost:</b>		
At 1 April 2020	8,620	8,620
Additions	-	-
At 31 March 2021	<u>8,620</u>	<u>8,620</u>
<b>Depreciation</b>		
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>
<b>Net book value</b>		
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**

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

<b>13 Creditors</b>		
<b>Amounts falling due within one year:</b>		
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**

	<b>Balance at 01/04/2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Inter fund Transfer</b>	<b>Balance at 31/03/2021</b>
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**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
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 £
<b>Income</b>		
<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>
<b>Expenditure</b>		
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>
<b>NET INCOMING/(OUTGOINGS) IN YEAR</b>	<u>(7,902)</u>	<u>30,000</u>
<b>Social care for 60+ - analysis of costs</b>		
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.