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**FARSONPHONE ASSOCIATION IN BRITAIN**

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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**

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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 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)**

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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**

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**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**

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**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.

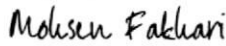
The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets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

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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*  
6E0A697887F34F6...

**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> £
<b>Income:</b>					
<i>Income from other charitable activities</i>					
Fundraising & other income	<b>2 &amp; 3</b>	7,500	138,633	146,133	140,047
<b>Total income</b>		<u>7,500</u>	<u>138,633</u>	<u>146,133</u>	<u>140,047</u>
<b>Expenditure</b>					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	<b>4</b>	1,032	157,490	158,522	161,296
Governance and Support costs	<b>5</b>		4,200	4,200	3,600
<b>Total expenditure</b>		<u>1,032</u>	<u>161,690</u>	<u>162,722</u>	<u>164,896</u>
<b>Net income/(expenditure) and net movements in funds before gains and losses on investments</b>	<b>6</b>	6,468	(23,057)	(16,589)	(24,849)
<b>Total funds brought forward</b>		-	43,849	43,849	68,698
<b>Total funds carried forward</b>		<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>
		£	£
<b>Fixed Assets</b>			
Tangible fixed assets	<b>11</b>	3,096	-
<b>Total fixed assets</b>		<u>3,096</u>	<u>-</u>
<b>Current Assets</b>			
Debtors	<b>12</b>	13,802	14,709
Cash at bank and in hand		<u>22,062</u>	<u>43,539</u>
<b>Total current assets</b>		<u>35,864</u>	<u>58,248</u>
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>(11,700)</u>	<u>(14,399)</u>
<b>Net current assets</b>		<u>24,164</u>	<u>43,849</u>
<b>NET ASSETS</b>		<u><u>27,260</u></u>	<u><u>43,849</u></u>
<b>The funds of the Charity:</b>			
Unrestricted income funds:	<b>14</b>	20,792	43,849
Restricted capital fund	<b>14</b>	6,468	
<b>TOTAL CHARITY FUNDS</b>		<u><u>27,260</u></u>	<u><u>43,849</u></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:  
  
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**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**

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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

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

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**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**

	<b>2023/24</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
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>
<b>Represented by:</b>		
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 £
<b>7 Analyses of staff costs, trustee remuneration and expenses, and the cost of key management personnel</b>		
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:

-	-
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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 2023	8,620	8,620
Additions	4,128	4,128
At 31 March 2024	<u>12,748</u>	<u>12,748</u>
<b>Depreciation</b>		
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>
<b>Net book value</b>		
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**

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

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

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

**Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted/ Endowment</b>	<b>Total</b>
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>

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

**Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted/ Endowment</b>	<b>Total</b>
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 £
<b>Income</b>				
<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		-
	<b>146,133</b>	<b>7,500</b>	<b>138,633</b>	<b>140,047</b>
<b>Expenditure</b>				
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
	<b>162,722</b>	<b>1,032</b>	<b>161,690</b>	<b>164,896</b>
<b>NET INCOMING/(OUTGOINGS) IN YEAR</b>	<b>(16,589)</b>	<b>6,468</b>	<b>(23,057)</b>	<b>(24,849)</b>