

FAMILY REFUGEE SUPPORT PROJECT

England & Wales · Charity number 1098825

Details

Other names FRSP

Status Registered

Legal form Charitable company

Company number [04644258](#)

Registered 2003-07-31

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

Contact

Address Family Refugee Support Project
Toxteth Town Hall
15 High Park Street
Liverpool
L8 8DX

Phone 01517289340

Email info@frsp.org.uk

Website www.frsp.org.uk

Activities

Objects: TO PRESERVE AND PROTECT THE MENTAL HEALTH OF REFUGEES AND ASYLUM SEEKERS IN MERSEYSIDE WHO ARE SUFFERING THE EFFECTS OF EXILE AND PERSECUTION IN PARTICULAR ALTHOUGH NOT EXCLUSIVELY THROUGH THE THERAPEUTIC USE OF HORTICULTURE.

Activities: We work with parents and other adults who have suffered the traumatising effects of war, torture and displacement. Through our work with refugees and people seeking asylum, we seek to improve their life chances and their mental health and wellbeing. We provide therapy, often with horticulture. We also offer practical support with benefits, education and housing matters.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** MERSEYSIDE
- Knowsley
- Liverpool City
- Sefton
- Wigan
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£274,332	£258,382	-	-
2023-09-30	£307,468	£263,159	-	-
2022-09-30	£292,033	£240,871	-	-
2021-09-30	£286,440	£223,870	-	-
2020-09-30	£149,548	£162,162	-	-

Trustees

Name	Role	Appointed
ERIC PETER FELL	Chair	2019-05-20
Dr HELEN MARGARET McKENDRICK		2018-05-24
Dr Kit Oi Chung		2022-11-17
Emily Ross		2024-02-05
KAREN JONASON		2015-06-23
ROBERT LESLIE WAUGH		2011-09-17
Ruth Alice Buchanan		2021-10-21

FAMILY REFUGEE SUPPORT PROJECT

England & Wales - Charity number 1098825

Accounts

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2024



Family Refugee Support Project

Report and accounts for the year ended 30 September 2024

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2024

The Trustees present their Report and Accounts for the year ended 30 September 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Family Refugee Support Project.

The charity's areas of operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

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

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

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

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2024

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

R Buchanan
K O Chung
E P Fell
D Gordon
K Jonason
H McKendrick
E Ross
R L Waugh

The following persons served as Trustees during the year ended 30 September 2024 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
R Buchanan		
K O Chung		
E P Fell		
D Gordon		
K Jonason		
H McKendrick		
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2024

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

The Family Refugee Support Project (FRSP) is a registered charity that has been providing long-term trauma psychotherapy to refugees and people seeking asylum in North-West England for over 20 years. The therapy is provided in a holistic way so that the wider needs of our clients are met. Practical support is provided alongside more conventional therapy including signposting, information sessions to help integration into UK life.

Refugees and people seeking asylum may face the cumulative impact of structural discrimination, experiencing severe adversity back home, on their journey and in the UK, managing changed family relationships, isolation, poverty; asylum status uncertainty, poor housing, and difficulties to accessing health, education and housing services. In addition, they face challenges accessing, negotiating and engaging in therapy due to language barriers and a lack of interpreters. The people that we work with have fled conflict, escaped persecution, or experienced confinement and torture. They may have been exposed to warfare, human trafficking and sexual violence. They arrive in the UK to be housed frequently in poor accommodation often in areas hostile to migrants. FRSP has worked with clients who have experienced all of these things.

FRSP works with both individual adults and families. When working with families there is usually one adult family member who has experienced trauma and harm, and they are the recipient of therapy. In some cases we work with single parents who have lost partners, or where their children are the result of rape and trafficking. Some parents of refugee and asylum seeker backgrounds find it difficult to leave children in the care of others. This can cause a barrier to effective therapeutic intervention. We allow children to be in the therapeutic space and help the parents establish time for themselves. We seek to reduce the parents' trauma, which has a positive impact on the children.

FRSP has a dedicated and experienced staff team. FRSP staff have extensive experience and training in working with people from other cultures, trauma and most importantly, the use of interpreters in therapy. Working with interpreters is integral to our model and they are specially trained in therapeutic settings.

With refugees and people seeking asylum therapeutic interventions can take months. Some clients need the patience and expertise of years. FRSP seeks, where possible, not to set time limitations on the duration of therapy. The balance between psychotherapy, therapeutic activities, and practical support is led by the clients. Our aim is to empower clients to manage their mental health as well as to enable them to gain the confidence to move on with their lives.

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

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

FRSP has continued to operate four programmes to support refugees and people seeking asylum in Merseyside and Greater Manchester, UK. Our holistic approach to engaging with refugee and people seeking asylum is common to all of our programmes.

The balance of therapeutic modalities utilised does, however, vary.

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Seeds of Recovery

Seeds of Recovery delivers a first intervention service with newly arrived people seeking asylum who are not yet dispersed to their long-term accommodation, but are in need of immediate psychological help. We offer this service in Liverpool, at the initial accommodation and, in Wigan, at temporary hotel accommodation. These services have offered clients up to 3 sessions of psychological therapy focusing on the reduction of trauma symptoms utilising techniques such as grounding and psychoeducation.

FRSP has continued to operate four programmes to support refugees and people seeking asylum in Merseyside and Greater Manchester, UK. Our holistic approach to engaging with refugee and people seeking asylum is common to all of our programmes.

FRSP were approached to increase its capacity of its 'Seeds of recovery work' operating in 2 hotels in the Wigan area (Funded in addition to our Spinning World work by Greater Manchester ICB). The balance of therapeutic modalities utilised does, however, vary.

Grow Your Own Future

Grow Your Own Future has worked with refugees and people seeking asylum in Liverpool for over 20 years. The programme operates on public allotments and also in a secluded and enclosed urban garden in Toxteth with raised beds and wheelchair access - provided generously by the Archdiocese of Liverpool. Grow Your Own Future uses horticultural settings specifically to counter a clinical setting, as many clients have experienced trauma linked to enclosed and official spaces. Working in a horticultural setting supports the healing and growth of clients. It also opens up a backdrop for group working and learning about the UK. It supports clients and therapists in providing a shared understanding of culture and environment in different places. We work with people long term, allowing for and encouraging access to former clients. This provides support in times of change and stress and enhances group work through their involvement in supporting newer families. Each family group that we work with has a dedicated plot of land on either a public allotment or our enclosed private garden. Clients have the autonomy to choose what they grow on their dedicated plot and how they tend to their plants. This autonomy is part of our therapeutic approach. Self-determination can reinforce ties and memories to the places clients have left behind and helps them appreciate more of the British climate and culture they have become part of.

Spinning World

Spinning World has been delivering an effective high intensity long term trauma-based service for adults in Ashton, Leigh and Wigan in Greater Manchester since July 2020.

Clients are referred to us when they are experiencing the cognitive, emotional, behavioral and physical symptoms of trauma. We work with people who display symptoms of high and complex trauma that mainstream psychological services cannot offer the time to support. Our engagement lasts between 9 and 18 months. Referrals come from primary and secondary care, Think Wellbeing, Northwest Boroughs talking therapies services, local homeless and adult services teams, third sector providers as well as individual asylum seekers, family and friends.

Forests of Tomorrow

Forests of Tomorrow programme trains professionals and students and those who work with a refugee or a person seeking asylum. The programme consists of a series of half day and full day. Continuing Professional Development sessions to enhance professional knowledge/understanding of the asylum process and how to work better with interpreters. We plant a seed today for a forest of tomorrow.

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The short term and longer term aims and objectives.

Delivery

The year has focused on delivery to ensure that services to clients are at the highest quality. Considerable time has been invested in improving the quality of data. This has resulted in better monitoring of quality of service and outcomes.

The Newlands Garden

The garden has been provided to FRSP by the Archdiocese of Liverpool under a very generous leasing arrangement. The lease is, however, short term. To ensure long term sustainability of the Grow Your Own Future activity a long- term lease would be extremely beneficial. It is hoped that progress can be made in the next 12 months to secure such a lease.

Considerable time has been spent improving the garden using funding from donations and the National Lottery. The beds have been improved. New temporary office and therapy space will be created. A new honey producing area created and secure sheds erected.

Funding and Financial Control

FRSP finances have been secure over the past 12 months. The bid to the National Lottery was successful which secures the Grow Your Own Future project for the medium term. A new financial control system has been introduced. The benefits will be fully noticed in the following years.

Staffing

The main asset of the organisation and the main cost is staff. The staff team has responded very positively to the challenges that they face. The organisation is, however, stretched and additional resource is always needed. To respond to these challenges additional hours have been offered to some staff members. There has been a restructuring of admin and financial arrangements.

Future Challenges

The main strategic challenges for the year ahead are:

- Managing the CQC registration process. The Board of Trustees have agreed that registration is necessary for the sustainability of the organisation.
- Strengthening the Board of Trustees, especially by recruiting a trustee with lived experience.
- Commencing discussions with potential partners in Greater Manchester to franchise the Grow Your Own model.
- Managing and implementing any major recommendations from the large scale organisational evaluation.

How the charity monitors its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders. Commissioned work is also monitored through the NHS Improving Access to Psychological Therapies (IAPTUS) monitoring and management system.

Success is also measured through client feedback and data against the planned activities and aims.

As part of our new National Lottery community fund we are partnering with external evaluators from the Liverpool World Centre who will conduct a three-year evaluation of all services. This is the first external evaluation of FRSP that will include both the horticultural projects but also the NHS funded work.

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Resources used in the activities undertaken during the year.

The charity has used mainstream grants and contracts awarded for the activities during the year, including payment of staff, interpreting and professional fees and, client access/travel expenses and general project delivery budgets.

The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside.

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

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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

June 2024 saw the end of our 3-year Grow Your own Future funding from the Henry Smith foundation. As we began searching for new funders, we approached the National Lottery Fund who have supported us previously. They were receptive to our application and have awarded us a 5-year grant for our grow your own project as well as support for evaluation and development.

The Grow your own future project has seemingly moved from one funder to another without any disruption in its deliverable activities. The project has maintained two horticultural sites comprising two adjoining allotments and a therapeutic garden (Newlands). As part of our sustainability plan FRSP is looking to make income from use of the Newlands Garden and have begun extensive work to make repairs to old planting beds and to improve access. We are planning to improve the therapy spaces, update the garden equipment and make improvements to the solar and water systems to become more sustainable. We are still hoping to develop a gardening context to therapy provision.

FRSP is continuing to be a recommended training provider for other providers in the North-West Area and have delivered training on Trauma to GP Surgeries and Liverpool Homeless teams as well as offering shorter online training on working with asylum and successful use of interpreters in therapy. Both online and face to face we have delivered training to over 300 professionals in the North-West.

FRSP Currently offers 46 sessions of therapy per week - 16 sessions per week at Grow Your Own, 24 sessions per week at Spinning World and 6 sessions per week with Seeds of Recovery at Birley Court. 2116 Therapy sessions were delivered in the 2023-2024 year.

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

FRSP currently offers 46 sessions of therapy per week across its three services. In 2023-24 a total of 2116 therapy sessions were offered to clients.

With the Spinning World project, we offer weekly long-term therapy for up to 24 clients at any one time (1104 sessions available p.a.). With Spinning World FRSP attends bi-monthly meetings focusing on the mental health of all peoples residing in Wigan. We regularly advocate for the mental health of Asylum Seekers and provide support and guidance for other services regarding how to work effectively with this client group including training on trauma and working with interpreters.

Across the Liverpool funded elements of our work, FRSP Grow Your Own project has delivered weekly long-term therapy sessions with 50 families seen (150 individuals) over 3 years with the support of the Henry Smith Foundation which ended in 2024. The 3 year project supported 50 clients (736 sessions available pa), supported with horticulture advice and growing. Through our weekly group work we provided support sessions with existing and former clients during the year. For short term crisis counselling, 6 sessions per week (312 pa) were available to support any of the people seeking asylum under the care of PC24 who are referred to our service.

FRSP is an active and engaged participant in Liverpool's large and dynamic refugee and asylum seeker networks. The Director/Senior Therapist attends regular meetings of the Refugee and Asylum Seeker Liverpool Network. He is also the co-chair of Liverpool Council's 'Our Liverpool' Access to Education subgroup which focuses on access to schooling for children of refugees and asylum seekers.

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process. This information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients and reduces impact on statutory services.

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

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process. This information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients and reduces impact on statutory services. With the growing of fresh vegetables and fruit as part of the horticulture and therapy offer we are supporting good health and healthy eating and have also helped clients understand the importance of reducing food waste. Training is offered to external health agencies to inform their practice of working with interpreters.

FRSP is an active and engaged participant in Liverpool's large and dynamic refugee and asylum seeker networks. The Director/Senior Therapist attends regular meetings of the Refugee and Asylum Seeker Liverpool Network. He is also the co-chair of Liverpool Council's 'Our Liverpool' Access to Education subgroup which focuses on access to schooling for children of refugees and asylum seekers.

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FRPS's partner organisations refer where appropriate their clients onto FRSP programmes. FRSP also trains and supervises staff from the NHS and other public agencies across Liverpool and Greater Manchester to help them understand the asylum system and working with complex trauma. FRSP also engage where appropriate with national networks. The chair is a trustee of Asylum Matters.

FRSP has over many years built a community of "client alumni" of Grow Your Own Future. Working in a horticultural setting and open gardens mean that clients can stay on for longer than their allocated hour of formal therapy. In the horticultural spaces, they are encouraged to speak with staff or clients who are in the garden (with the shared understanding that all matters discussed are in the context of client confidentiality).

Grow Your Own Future has also operated a Tuesday Group. The Tuesday Group is open to any client who is currently with FRSP or has been with FRSP in the past. Some families have remained.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are appointed by members of the company at the AGM or at other opportunities during the year. Every issue is decided by a simple majority of votes at meetings of the trustees. Trustees are recruited by circulating details to relevant organisations to elicit interest as well as from professional contacts of existing trustees and in line with the Safeguarding policy.

How the charity makes decisions and how decisions are delegated.

The Board has settled into a pattern of meeting four times a year. The annual strategy day was not held this year. The Board is now meeting in a more formal setting in the offices of the Archdiocese of Liverpool. A new standardised format for meetings has been agreed which includes regular reports by the Chair and Director as well as simplified financial and performance reporting. A Board member only section has been included on each agenda.

The Finance, Risk and Development Committee and HR and Safeguarding Committees are meeting effectively. The Committees have met virtually. A new committee comprising the Chair, Vice Chair and Chair of the Finance, Risk and Development Committee has been established which will meet annually to set the budget and agree the Implementation Plan.

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

The Chief Executive Officer is JPH Ward.

Bankers

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

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2024

Financial review

The charity's financial position at the end of the year ended 30 September 2024

The financial position of the charity at 30 September 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income/(outgoings)	15,950	44,309
Unrestricted Revenue Funds available for the general purposes of the charity	109,161	108,566
Restricted Revenue Funds	123,456	108,101
Total Funds	232,617	216,667

Financial review of the position at the reporting date, 30 September 2024 .

The financial statements are set out on pages 14 to 29.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £15,905 (2023 - £44,309).

The total reserves at the year end stand at £232,617 (2023 - £216,667). Free unrestricted liquid reserves amounted to £109,161 (2023 - £108,566).

The trustees have continued to scrutinise expenditure and control costs to ensure that funds are used for the beneficiaries of the charity. The funds held by the charity will be fully utilised within the next year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

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Policies on reserves.

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

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

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

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

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Fellow of the Institute of Chartered Accountants in England & Wales
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Statement of the Directors'/Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;

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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 24 June 2025.

E P Fell
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 29 for the year ended 30 September 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2024 (continued)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 September 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of the Institute of Chartered Accountants in England & Wales;

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

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

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Ian Walton BA FCA - Independent Examiner

the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 24 June 2025

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	4,067	268,209	272,276	296,260
Other trading activities	A3	2,056	-	2,056	11,208
Total income	A	6,123	268,209	274,332	307,468
Expenditure on:					
Charitable activities	B2	5,528	252,854	258,382	263,159
Total expenditure	B	5,528	252,854	258,382	263,159
Net income for the year		595	15,355	15,950	44,309
Net income after transfers	A-B-C	595	15,355	15,950	44,309
Net movement in funds		595	15,355	15,950	44,309
Reconciliation of funds:-					
	E				
Total funds brought forward		108,566	108,101	216,667	172,358
Total funds carried forward		109,161	123,456	232,617	216,667

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 29 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2024

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	32,517	263,743	296,260
Other trading activities	A3	11,208	-	11,208
Total income	A	43,725	263,743	307,468
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	8,658	254,501	263,159
Total expenditure	B	8,658	254,501	263,159
Net income for the year		35,067	9,242	44,309
Net income after transfers		35,067	9,242	44,309
Net movement in funds		35,067	9,242	44,309
Reconciliation of funds:-	E			
Total funds brought forward		73,499	98,859	172,358
Total funds carried forward		108,566	108,101	216,667

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 18 to 29 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2024

Family Refugee Support Project - Resources applied in the year ended 30 September 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	15,950	44,309
Net resources available to fund charitable activities	<u>15,950</u>	<u>44,309</u>

Movements in revenue funds for the year ended 30 September 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	108,566	108,101	216,667	172,358
Recognised gains and losses	595	15,355	15,950	44,309
Closing revenue funds	<u>109,161</u>	<u>123,456</u>	<u>232,617</u>	<u>216,667</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	<u>109,161</u>	<u>123,456</u>	<u>232,617</u>	<u>216,667</u>

The notes attached on pages 18 to 29 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2024

	SORP		2024	2024	2023	2023
	Note	Ref	£	£	£	£
Current assets		B				
Debtors	11	B2	30		25,787	
Cash at bank and in hand		B4	238,170		246,708	
Total current assets			<u>238,200</u>		<u>272,495</u>	
Creditors: amounts falling due within one year						
	12	C1	<u>(5,583)</u>		<u>(55,828)</u>	
Net current assets				232,617		216,667
The total net assets of the charity				<u>232,617</u>		<u>216,667</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	<u>123,456</u>		<u>108,101</u>	
				123,456		108,101
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	<u>109,161</u>		<u>108,566</u>	
				109,161		108,566
Total charity funds				<u>232,617</u>		<u>216,667</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 13.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

E P Fell

Trustee

Approved by the board of trustees on 24 June 2025

The notes attached on pages 18 to 29 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

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

Accounting for deferred income and income received in advance

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

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

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

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Leasing and hire purchase contracts and commitments

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

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net (deficit)/surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	<u>12,334</u>	<u>11,774</u>

6 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	172,132	168,192
Employer's National Insurance for all staff	10,595	14,628
Employer's operating costs of defined contribution pension schemes	12,334	11,774
Total salaries, wages and related costs	<u>195,061</u>	<u>194,594</u>

Numbers of full time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	<u>8</u>	<u>8</u>
The average number of part time staff employed in the year was	8	8
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	4
The estimated full time equivalent number of all staff employed as above	<u>4</u>	<u>4</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff. Any liabilities and assets associated with the scheme are shown under creditors and debtors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Henry Smith Charity	15,000	(15,000)	-	-
Greater Manchester Integrated Care	30,000	(30,000)	-	-
Total	45,000	(45,000)	-	-

	2024	2023
	£	£
These deferrals are included in creditors	-	45,000

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Henry Smith Charity	15,000	(15,000)	15,000	15,000
Greater Manchester Integrated Care	-	-	30,000	30,000
Total	15,000	(15,000)	45,000	45,000

	2023	2022
	£	£
These deferrals are included in creditors	45,000	15,000

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

10 Tangible fixed assets

Current Year		Plant & Machinery	Total
		£	£
Cost			
At 1 October 2023		13,666	13,666
At 30 September 2024		13,666	13,666
Depreciation			
At 1 October 2023		13,666	13,666
At 30 September 2024		13,666	13,666
Net book value			
At 30 September 2024		-	-
Prior Year			
		Plant & Machinery	Total
		£	£
Cost			
1 October 2022		13,666	13,666
1 October 2023		13,666	13,666
Depreciation			
1 October 2022		13,666	13,666
1 October 2023		13,666	13,666
Net book value			
1 October 2023		-	-
1 October 2022		-	-

All assets are used for direct charitable purposes.

11 Debtors

	2024	2023
	£	£
Prepayments and accrued income	-	25,757
Other debtors	30	30
	30	25,787

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	821	1,356
Deferred Income - Restricted funds	-	45,000
PAYE, NIC, VAT and other taxes	3,637	9,183
Other creditors	1,125	289
	5,583	55,828

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

13 Financial commitments under operating leases	2024	2023
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	<u>2,056</u>	<u>2,037</u>

14 Income and Expenditure account summary	2024	2023
	£	£
At 1 October 2023	216,667	172,358
Surplus after tax for the year	15,950	44,309
At 30 September 2024	<u>232,617</u>	<u>216,667</u>

15 No related party transactions

There were no transactions with related parties in the year.

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

At 30 September 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	109,161		129,039	238,200
Current Liabilities	-	-	(5,583)	(5,583)
	<u>109,161</u>	<u>-</u>	<u>123,456</u>	<u>232,617</u>
At 1 October 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	154,945	-	117,550	272,495
Current Liabilities	(37,137)	-	(18,691)	(55,828)
	<u>117,808</u>	<u>-</u>	<u>98,859</u>	<u>216,667</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2024

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	108,566	595	-	109,161
Total unrestricted and designated funds	108,566	595	-	109,161
Restricted funds:-				
Restricted Revenue Funds	108,101	15,355	-	123,456
Total restricted funds	108,101	15,355	-	123,456
Total charity funds	216,667	15,950	-	232,617

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	6,123	(5,528)	-	595
Restricted funds:-				
Restricted Revenue Funds	268,209	(252,854)	-	15,355

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

Restricted funds:-

Restricted Revenue Funds

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

20 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

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

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,067	-	4,067	7,517
Total donations and gifts from individuals	4,067	-	4,067	7,517

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

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
Greater Manchester Integrated Care	-	172,323	172,323	182,960
National Lottery Community Fund - Reaching Communities/Partnerships	-	41,407	41,407	-
Total public sector revenue grants	-	213,730	213,730	182,960

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	-	182,960	182,960

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Henry Smith Charity	-	45,000	45,000	60,000
Primary Care 24	-	9,479	9,479	15,783
Lloyds Bank Foundation	-	-	-	25,000
Other grants individually less than £5,000	-	-	-	5,000
Total private sector revenue grants	-	54,479	54,479	105,783

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

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	25,000	80,783	105,783

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,067	268,209	272,276	296,260
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Prior year

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies	A1	32,517	263,743	296,260

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from fundraising events	2,056	-	2,056	11,208
Total from other activities	A3	2,056	2,056	11,208

All the income in the prior year was unrestricted.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		-	172,132	172,132	168,192
Employers' NI - Charitable activities		-	10,595	10,595	14,628
Defined contribution pension costs - charitable activities		-	12,334	12,334	11,774
Interpreting services		-	15,362	15,362	15,153
Clinical supervision costs		-	4,885	4,885	4,185
Horticultural expenses		2,143	857	3,000	14,175
Client access/travel		-	3,740	3,740	5,533
Other support costs		3,284	16,247	19,531	6,331
Total direct spending	B2a	5,427	236,152	241,579	239,971
Prior Year		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Gross wages and salaries - charitable activities		1,399	166,793	168,192	
Employers' NI - Charitable activities		118	14,510	14,628	
Defined contribution pension costs - charitable activities		98	11,676	11,774	
Interpreting services		-	15,153	15,153	
Clinical supervision costs		-	4,185	4,185	
Horticultural expenses		5,322	8,853	14,175	
Client access/travel		-	5,533	5,533	
Other support costs		1,621	4,710	6,331	
Total direct spending	B2a	8,558	231,413	239,971	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	733	733	-
<i>Premises Expenses</i>				
Rent payable under operating leases	-	11,349	11,349	7,166
<i>Administrative overheads</i>				
Telephone, fax and internet	-	739	739	1,561
Stationery and printing	-	345	345	474
Liability and contents insurance	-	1,574	1,574	1,533
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	1,032	1,032	1,020
Other legal and professional	-	-	-	10,464
<i>Financial costs</i>				
Bank charges	101	-	101	100
Total support costs - Current Year	101	15,772	15,873	22,318

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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	-	7,166	7,166
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,561	1,561
Stationery and printing	-	474	474
Liability and contents insurance	-	1,533	1,533
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	-	1,020	1,020
Other legal and professional	-	10,464	10,464
<i>Financial costs</i>			
Bank charges	100	-	100
Total support costs - Prior Year	100	22,218	22,318

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

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2024 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	-	930	930	870
Total Governance costs	-	930	930	870
<i>Prior Year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2023	2023	2023	
	£	£	£	
Independent Examiner's fees	-	870	870	
Total Governance costs	-	870	870	

26 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	5,427	236,152	241,579	239,971
Total support costs	B2d	101	15,772	15,873	22,318
Total Governance costs	B2e	-	930	930	870
Total charitable expenditure	B2	5,528	252,854	258,382	263,159
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Total direct spending	B2a	8,558	231,413	239,971	
Total support costs	B2d	100	22,218	22,318	
Total Governance costs	B2e	-	870	870	
Total charitable expenditure	B2	8,658	254,501	263,159	

FAMILY REFUGEE SUPPORT PROJECT

England & Wales - Charity number 1098825

Accounts

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2023



Family Refugee Support Project

Report and accounts for the year ended 30 September 2023

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2023

The Trustees present their Report and Accounts for the year ended 30 September 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Family Refugee Support Project.

The charity's areas of operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Toxteth Town Hall

15 High Park Street, Liverpool

Merseyside, L8 8DX

Telephone: 0151 728 9340

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

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

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

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

R Buchanan
K O Chung
E P Fell
D Gordon
K Jonason
H McKendrick
E Ross
R L Waugh

The following persons served as Trustees during the year ended 30 September 2023 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
R Buchanan		
K O Chung	17 November 2022	
E P Fell		
D Gordon		
K Jonason		
H McKendrick		
J S Nelki		24 January 2023
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

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

The Family Refugee Support Project (FRSP) is a registered charity that has been providing long-term trauma psychotherapy to refugees and people seeking asylum in North West England for over 20 years.

The therapy is provided in a holistic way so that the wider needs of our clients are met. Practical support is provided alongside more conventional therapy including signposting, information sessions to help integration into UK life.

Refugees and people seeking asylum may face the cumulative impact of structural discrimination, experiencing severe adversity back home, on their journey and in the UK, managing changed family relationships, isolation, poverty; asylum status uncertainty, poor housing, and difficulties to accessing health, education and housing services. In addition, they face challenges accessing, negotiating and engaging in therapy due to language barriers and a lack of interpreters. The people that we work with have fled conflict, escaped persecution, or experienced confinement and torture. They may have been exposed to warfare, human trafficking and sexual violence. They arrive in the UK to be housed frequently in poor accommodation often in areas hostile to migrants. FRSP has worked with clients who have experienced all of these things.

FRSP works with both individual adults and families. When working with families there is usually one adult family member who has experienced trauma and harm, and they are the recipient of therapy. In some cases we work with single parents who have lost partners, or where their children are the result of rape and trafficking. Some parents of refugee and asylum seeker backgrounds find it difficult to leave children in the care of others. This can cause a barrier to effective therapeutic intervention. We allow children to be in the therapeutic space and help the parents establish time for themselves. We seek to reduce the parents' trauma, which has a positive impact on the children.

FRSP has a dedicated and experienced staff team. FRSP staff have extensive experience and training in working with people from other cultures, trauma and most importantly, the use of interpreters in therapy. Working with interpreters is integral to our model and they are specially trained in therapeutic settings.

With refugees and people seeking asylum therapeutic interventions can take months. Some clients need the patience and expertise of years. FRSP seeks, where possible, not to set time limitations on the duration of therapy. The balance between psychotherapy, therapeutic activities, and practical support is led by the clients. Our aim is to empower clients to manage their mental health as well as to enable them to gain the confidence to move on with their lives.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

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

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

FRSP has continued to operate four programmes to support refugees and people seeking asylum in Merseyside and Greater Manchester, UK. Our holistic approach to engaging with refugee and people seeking asylum is common to all of our programmes.

FRSP were approached to increase its capacity of its 'Seeds of recovery work' operating in 2 hotels in the Wigan area (Funded in addition to our spinning world work by Greater Manchester ICB).

The balance of therapeutic modalities utilised does, however, vary.

Seeds of Recovery

Seeds of Recovery delivers a first intervention service with newly arrived people seeking asylum who are not yet dispersed to their long-term accommodation, but are in need of immediate psychological help. We offer this service in Liverpool, at the initial accommodation and, in Wigan, at temporary hotel accommodation. These services have offered clients up to 3 sessions of psychological therapy focusing on the reduction of trauma symptoms utilising techniques such as grounding and psychoeducation

Grow Your Own Future

Grow Your Own Future has worked with refugees and people seeking asylum in Liverpool for over 20 years. The programme operates on public allotments and also in a secluded and enclosed urban garden in Toxteth with raised beds and wheelchair access - provided generously by the Archdiocese of Liverpool.

Grow Your Own Future uses horticultural settings specifically to counter a clinical setting, as many clients have experienced trauma linked to enclosed and official spaces.

Working in a horticultural setting supports the healing and growth of clients. It also opens up a backdrop for group working and learning about the UK. It supports clients and therapists in providing a shared understanding of culture and environment in different places. We work with people long term, allowing for and encouraging access to former clients. This provides support in times of change and stress and enhances group work through their involvement in supporting newer families. Each family group that we work with has a dedicated plot of land on either a public allotment or our enclosed private garden. Clients have the autonomy to choose what they grow on their dedicated plot and how they tend to their plants. This autonomy is part of our therapeutic approach. Self-determination can reinforce ties and memories to the places clients have left behind and helps them appreciate more of the British climate and culture they have become part of.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

FRSP Spinning World

Spinning World has been delivering an effective high intensity long term trauma-based service for adults in Ashton, Leigh and Wigan in Greater Manchester since July 2020.

Clients are referred to us when they are experiencing the cognitive, emotional, behavioral and physical symptoms of trauma. We work with people who display symptoms of high and complex trauma that mainstream psychological services cannot offer the time to support. Our engagement lasts between 9 and 18 months. Referrals come from primary and secondary care, Think Wellbeing, Northwest Boroughs talking therapies services, local homeless and adult services teams, third sector providers as well as individual asylum seekers, family and friends.

Forests of Tomorrow

Forests of Tomorrow programme trains professionals and students and those who work with a refugee or a person seeking asylum. The programme consists of a series of half day and full day Continuing Professional Development sessions to enhance professional knowledge/understanding of the asylum process and how to work better with interpreters. We plant a seed today for a forest of tomorrow.

During 2022-23 Main grant funds included:

Lloyds Bank Foundation
Henry Smith Charity

Other grant funds included:

Finnis Scott Foundation
Albert Hunt Trust

Other funding/income

Derived through contracts with PC24 (Liverpool); Greater Manchester Integrated Care and MerseyCare (Training).

The short term and longer term aims and objectives.

In the next financial year 2023-24 FRSP seeks to:

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

Beyond the year ahead, FRSP seeks to:

- Continue to develop a fundraising strategy, exploring different sources of funding to maintain and sustain the project model into the future.

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

Grow Your Own Future

Over the next 3 years:

- Weekly psychotherapy sessions in an open yet sheltered space, with an interpreter and psychotherapist experienced in trans-cultural trauma work.
- Weekly garden/allotment sessions with a horticulturist experienced in person-centred working with refugees and asylum seekers, enabling positive family interaction.
- Appointments with skilled and experienced staff providing advice, information and support.

And will:

- Create a pod office space.
- Access electricity outside of the solar power bank.
- Purchase or secure the long-term lease of Newlands Garden from the Archdiocese of Liverpool.
- Enhance the client experience by providing specific small support elements including:
 - o Days out for clients; A client emergency support fund; Seasonal gifts for the children of clients.

Spinning World, Seeds of Discovery and Forests of Tomorrow

Over the next 3 years, with the support of the ICBs to:

- Deliver, where practical, all services in an outdoor setting.
- Increase services that are horticulturally based.
- Operate as a long-term trauma specialist service for refugees and asylum seekers.
- Create a new office/therapy space in Wigan.
- Expand the Spinning World therapeutic model to the Liverpool City Region.
- Grow Forests of Tomorrow training delivery.

How the charity monitors its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders.

Commissioned work is also monitored through the NHS Improving Access to Psychological Therapies (IAPTUS) monitoring and management system.

Success is also measured through client feedback and data against the planned activities and aims.

Resources used in the activities undertaken during the year.

The charity has used mainstream grants and contracts awarded for the activities during the year, including payment of staff, interpreting and professional fees and, client access/travel expenses and general project delivery budgets.

The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside.

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

Family Refugee Support Project

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Trustees' Annual Report for the year ended 30 September 2023

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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

The charity has continued to provide support to refugee and asylum seeking adults and parents through both short term crisis counselling and longer term therapy. The increase in volume in recent years reflects the successful extension of the service through NHS contracts in other parts of the NW region, whilst maintaining the person centred/human rights model.

The project has maintained two horticultural sites comprising two adjoining allotments and a therapeutic garden. Extensive work has also been ongoing to make repairs to old planting beds and to improve access to the Newland Therapy Garden. We are still hoping to develop a gardening context to therapy provision in Wigan.

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

FRSP is also active in Liverpool's Refugee and Asylum Seeker networks, for instance co-chairing Liverpool Council's 'Our Liverpool' Access to Education subgroup. Our networks provide strong links with many Liverpool organisations that facilitate referrals and access to other services that can support families using our project. In 2022-23 FRSP were approached to deliver training to all psychological therapists in Liverpool. So far we have trained over 100 therapists.

FRSP have made themselves available to all psychological practitioners in Liverpool and Greater Manchester who may need guidance when working with a Refugee or Asylum Seeker. We have become a valuable service for local NHS providers who wish to not only refer to us but also ask our advice on subjects such as interpreters, cultural barriers, general sign posting as well as asking about local policy and governmental changes that are due to affect the client group such as deportations and the Rwanda bill.

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

Between 2003 and 2020 FRSP ran a single therapeutic service that delivered therapy to between 25-35 people per year in family units in Liverpool. Since 2020 FRSP increased its therapeutic services to include NHS contracted work for both short term and long-term therapeutic interventions: FRSP now delivers both short term and long-term interventions in Liverpool and Wigan.

FRSP currently offers 56 sessions of therapy per week. In 2022-23 a total of 2484 therapy sessions were offered to clients. Between 2020-2023, a total of 1059 individuals have received either training or direct therapy.

Across the different funded elements of our work, FRSP *Grow Your Own* project has delivered weekly long-term therapy sessions with 24 clients (736 sessions available pa), supported with horticulture advice and growing. Through our weekly group work we provided support sessions with existing and former clients during the year.

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For short term crisis counselling, 6 sessions per week (312 pa) were available to support any of the people seeking asylum under the care of PC24 who are referred to our service.

With the Spinning World project we offer weekly long-term therapy for up to 24 clients at any one time (1104 sessions available pa).

During the year, we were commissioned to provide further short-term crisis counselling sessions to people seeking asylum in Wigan hotels, a project which was extended during the year.

In addition to trauma-focused therapy, individuals and families were supported or sign-posted for help with accessing school places, welfare benefits, understanding the asylum process, understanding UK systems, learning about growing and tending allotments and vegetable gardens.

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

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process. This information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients and reduces impact on statutory services.

With the growing of fresh vegetables and fruit as part of the horticulture and therapy offer we are supporting good health and healthy eating and have also helped clients understand the importance of reducing food waste.

Training is offered to external health agencies to inform their practice of working with interpreters.

FRSP is an active and engaged participant in Liverpool's large and dynamic refugee and asylum seeker networks. The Director/Senior Therapist attends regular meetings of the Refugee and Asylum Seeker Liverpool Network. He is also the co-chair of Liverpool Council's 'Our Liverpool' Access to Education subgroup which focuses on access to schooling for children of refugees and asylum seekers.

FRSP's partner organisations refer where appropriate their clients onto FRSP programmes. FRSP also trains and supervises staff from the NHS and other public agencies across Liverpool and Greater Manchester to help them understand the asylum system and working with complex trauma. FRSP also engage where appropriate with national networks. The chair is a trustee of *Asylum Matters*.

FRSP has over many years built a community of "client alumni" of *Grow Your Own Future*. Working in a horticultural setting and open gardens mean that clients can stay on for longer than their allocated hour of formal therapy. In the horticultural spaces, they are encouraged to speak with staff or clients who are in the garden (with the shared understanding that all matters discussed are in the context of client confidentiality).

Grow Your Own Future has also operated a *Tuesday Group*. The *Tuesday Group* is open to any client who is currently with FRSP or has been with FRSP in the past. Some families have remained engaged for over 20 years.

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Trustees' Annual Report for the year ended 30 September 2023

Grow Your Own Future holds two events per year for the wider community in the Newland Garden. A large family barbecue is held in the spring/summertime. A Christmas event provides an opportunity to share food around the fire pits. Families who may not attend the Tuesday Group every week may attend these events. They give our clients confidence to meet local people and feel part of a community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are appointed by members of the company at the AGM or at other opportunities during the year. Every issue is decided by a simple majority of votes at meetings of the trustees. Trustees are recruited by circulating details to relevant organisations to elicit interest as well as from professional contacts of existing trustees and in line with the Safeguarding policy.

How the charity makes decisions and how decisions are delegated.

The overall strategy of the company is led by the Board of Trustees, supported by the Project Director and staff team. Day to day management decisions are delegated to the Project Director. All policy decisions are approved by trustees. All funding bids and agreements must be passed by trustees. Several sub-groups with specific responsibilities are in place, whose recommendations are brought to the whole board.

FRSP has a very active and engaged Board of Trustees. The Trustees include professionals with experience in governance, public policy, mental health, public health, psychotherapy, education, campaigning, finance and evaluation.

The Board of Trustees now meets quarterly with committee meetings held in-between. The committees are:

- HR and Safeguarding.
- Finance, Risk and Development.

Terms of reference for each Committee are reviewed annually.

The recruitment of new board members is on-going.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2023

Financial review of the position at the reporting date, 30 September 2023 .

The financial statements are set out on pages 16 to 32.

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £44,309 (2022 - £51,162).

The total reserves at the year end stand at £216,667 (2022 - £172,358). Free unrestricted liquid reserves amounted to £108,566 (2022 - £73,499).

The trustees have continued to scrutinise expenditure and control costs to ensure that funds are used for the beneficiaries of the charity. The funds held by the charity will be fully utilised within the next year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

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

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

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

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

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Fellow of the Institute of Chartered Accountants in England & Wales
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2023

Statement of the Directors'/Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 16 to 32.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

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Trustees' Annual Report for the year ended 30 September 2023

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 June 2024.



E P Fell
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 16 to 32 for the year ended 30 September 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 12, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2023 (continued)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 September 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of the Institute of Chartered Accountants in England & Wales;

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-


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

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

the financial statements have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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



Ian Walton BA FGA - Independent Examiner

the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 13 June 2024

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	32,517	263,743	296,260	289,433
Other trading activities	A3	11,208	-	11,208	2,600
Total income	A	43,725	263,743	307,468	292,033
Expenditure on:					
Raising funds	B1	-	-	-	173
Charitable activities	B2	8,658	254,501	263,159	240,698
Total expenditure	B	8,658	254,501	263,159	240,871
Net income for the year		35,067	9,242	44,309	51,162
Net income after transfers	A-B-C	35,067	9,242	44,309	51,162
Net movement in funds		35,067	9,242	44,309	51,162
Reconciliation of funds:-					
	E				
Total funds brought forward		73,499	98,859	172,358	121,196
Total funds carried forward		108,566	108,101	216,667	172,358

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 20 to 32 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2023

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	39,470	249,963	289,433
Other trading activities	A3	2,600	-	2,600
Total income	A	42,070	249,963	292,033
Expenditure on:				
Raising funds	B1	173	-	173
Charitable activities	B2	12,181	228,517	240,698
Total expenditure	B	12,354	228,517	240,871
Net income for the year		29,716	21,446	51,162
Net income after transfers		29,716	21,446	51,162
Net movement in funds		29,716	21,446	51,162
Reconciliation of funds:-	E			
Total funds brought forward		43,783	77,413	121,196
Total funds carried forward		73,499	98,859	172,358

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 20 to 32 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2023

Family Refugee Support Project - Resources applied in the year ended 30 September 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	44,309	51,162
Net resources available to fund charitable activities	<u>44,309</u>	<u>51,162</u>

Movements in revenue funds for the year ended 30 September 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	73,499	98,859	172,358	121,196
Recognised gains and losses	35,067	9,242	44,309	51,162
Closing revenue funds	<u>108,566</u>	<u>108,101</u>	<u>216,667</u>	<u>172,358</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	<u>108,566</u>	<u>108,101</u>	<u>216,667</u>	<u>172,358</u>

The notes attached on pages 20 to 32 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2023

	SORP		2023	2023	2022	2022
	Note	Ref	£	£	£	£
Current assets		B				
Debtors	11	B2	25,787		11,640	
Cash at bank and in hand		B4	246,708		179,409	
Total current assets			272,495		191,049	
Creditors: amounts falling due within one year	12	C1	<u>(55,828)</u>		<u>(18,691)</u>	
Net current assets				216,667		172,358
The total net assets of the charity				<u>216,667</u>		<u>172,358</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	<u>108,101</u>		<u>98,859</u>	
				108,101		98,859
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	<u>108,566</u>		<u>73,499</u>	
				108,566		73,499
Total charity funds				<u>216,667</u>		<u>172,358</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 15.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.


E P Fell

Trustee

Approved by the board of trustees on 13 June 2024

The notes attached on pages 20 to 32 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

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

Accounting for deferred income and income received in advance

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

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

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

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
---------------------	--------------------

A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Leasing and hire purchase contracts and commitments

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

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net (deficit)/surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	11,774	10,687

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	168,192	151,750
Employer's National Insurance for all staff	14,628	7,808
Employer's operating costs of defined contribution pension schemes	11,774	10,687
Total salaries, wages and related costs	194,594	170,245
Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	8	8
The average number of part time staff employed in the year was	8	8
The estimated full time equivalent number of all staff employed in the year was	4	4
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	4	4
The estimated full time equivalent number of all staff employed as above	4	4

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff. Any liabilities and assets associated with the scheme are shown under creditors and debtors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Henry Smith Charity	15,000	(15,000)	15,000	15,000
Greater Manchester Integrated Care	-	-	30,000	30,000
Total	15,000	(15,000)	45,000	45,000

	2023	2022
	£	£
These deferrals are included in creditors	45,000	15,000

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Lloyds Bank Foundation	12,427	(12,427)	-	-
Liverpool City Council - Our Liverpool grant	1,500	(1,500)	-	-
Henry Smith Charity	15,000	(15,000)	15,000	15,000
Total	28,927	(28,927)	15,000	15,000

	2022	2021
	£	£
These deferrals are included in creditors	15,000	28,927

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

10 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2022	13,666	13,666
At 30 September 2023	13,666	13,666
Depreciation		
At 1 October 2022	13,666	13,666
At 30 September 2023	13,666	13,666
Net book value		
At 30 September 2023	-	-
 <i>Prior Year</i>		
	Plant & Machinery	Total
	£	£
Cost		
1 October 2021	13,666	13,666
30 September 2022	13,666	13,666
Depreciation		
1 October 2021	13,666	13,666
30 September 2022	13,666	13,666
Net book value		
30 September 2022	-	-
30 September 2021	-	-

All assets are used for direct charitable purposes.

11 Debtors

	2023	2022
	£	£
Prepayments and accrued income	25,757	11,610
Other debtors	30	30
	25,787	11,640

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,356	825
Deferred Income - Restricted funds	45,000	15,000
PAYE, NIC, VAT and other taxes	9,183	2,866
Other creditors	289	-
	55,828	18,691

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

13 Financial commitments under operating leases	2023	2022
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	<u>2,037</u>	<u>1,733</u>

14 Income and Expenditure account summary	2023	2022
	£	£
At 1 October 2022	172,358	121,196
Surplus after tax for the year	44,309	51,162
At 30 September 2023	<u>216,667</u>	<u>172,358</u>

15 No related party transactions

There were no transactions with related parties in the year.

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

At 30 September 2023	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Current Assets	108,566		163,929	272,495
Current Liabilities	-	-	(55,828)	(55,828)
	<u>108,566</u>	<u>-</u>	<u>108,101</u>	<u>216,667</u>
At 1 October 2022	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Current Assets	73,499	-	117,550	191,049
Current Liabilities	-	-	(18,691)	(18,691)
	<u>73,499</u>	<u>-</u>	<u>98,859</u>	<u>172,358</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2023

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	73,499	35,067	-	108,566
Total unrestricted and designated funds	73,499	35,067	-	108,566
Restricted funds:-				
Restricted Revenue Funds	98,859	9,242	-	108,101
Total restricted funds	98,859	9,242	-	108,101
Total charity funds	172,358	44,309	-	216,667

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	43,725	(8,658)	-	35,067
Restricted funds:-				
Restricted Revenue Funds	263,743	(254,501)	-	9,242

19 The purposes for which the funds as

Unrestricted and designated funds:-

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

Restricted funds:-

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

20 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

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

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	7,517	-	7,517	2,694
Refunds from HMRC on gift aided donations	-	-	-	503
Bread Circle	-	-	-	11,273
Total donations and gifts from individuals	7,517	-	7,517	14,470

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

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Greater Manchester Integrated Care	-	182,960	182,960	163,424
Liverpool City Council - Our Liverpool grant	-	-	-	4,500
Total public sector revenue grants	-	182,960	182,960	167,924

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	-	167,924	167,924

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Lloyds Bank Foundation	25,000	-	25,000	37,427
Henry Smith Charity	-	60,000	60,000	60,000
Primary Care 24	-	15,783	15,783	7,612
Other grants individually less than £5,000	-	5,000	5,000	2,000
Total private sector revenue grants	25,000	80,783	105,783	107,039
Revenue grants and donations from non public bodies - Prior Year analysis				
	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	25,000	82,039	107,039	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	32,517	263,743	296,260	289,433
<i>Prior year</i>				
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total Donations, Grants and Legacies A1	39,470	249,963	289,433	

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from fundraising events	11,208	-	11,208	2,600
Total from other activities A3	11,208	-	11,208	2,600

All the income in the prior year was unrestricted.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
	Gross wages and salaries - charitable activities	1,399	166,793	168,192	151,750
	Employers' NI - Charitable activities	118	14,510	14,628	7,808
	Defined contribution pension costs - charitable activities	98	11,676	11,774	10,687
	Interpreting services	-	15,153	15,153	25,401
	Clinical supervision costs	-	4,185	4,185	2,940
	Horticultural expenses	5,322	8,853	14,175	1,538
	Client access/travel	-	5,533	5,533	5,881
	Other support costs	1,621	4,710	6,331	7,254
	Total direct spending	8,558	231,413	239,971	213,259
	B2a				
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2022	2022	2022	
		£	£	£	
	Gross wages and salaries - charitable activities	7,240	144,510	151,750	
	Employers' NI - Charitable activities	-	7,808	7,808	
	Defined contribution pension costs - charitable activities	333	10,354	10,687	
	Interpreting services	-	25,401	25,401	
	Clinical supervision costs	-	2,940	2,940	
	Horticultural expenses	979	559	1,538	
	Client access/travel	-	5,881	5,881	
	Other support costs	2,934	4,320	7,254	
	Total direct spending	11,486	201,773	213,259	
	B2a				

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	-	-	1,490
<i>Premises Expenses</i>				
Rent payable under operating leases	-	7,166	7,166	10,459
<i>Administrative overheads</i>				
Telephone, fax and internet	-	1,561	1,561	1,329
Stationery and printing	-	474	474	260
Liability and contents insurance	-	1,533	1,533	1,289
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	1,020	1,020	1,260
Other legal and professional	-	10,464	10,464	10,417
<i>Financial costs</i>				
Bank charges	100	-	100	95
Total support costs - Current Year	100	22,218	22,318	26,599

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

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	-	1,490	1,490
<i>Premises Expenses</i>			
Rent payable under operating leases	-	10,459	10,459
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,329	1,329
Stationery and printing	-	260	260
Liability and contents insurance	-	1,289	1,289
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	-	1,260	1,260
Other legal and professional	600	9,817	10,417
<i>Financial costs</i>			
Bank charges	95	-	95
Total support costs - Prior Year	695	25,904	26,599

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

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

25 Other Expenditure - Governance costs

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Independent Examiner's fees		-	870	870	840
Total Governance costs		-	870	870	840
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Independent Examiner's fees		-	840	840	
Total Governance costs		-	840	840	
26 Total Charitable expenditure					
		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	8,558	231,413	239,971	213,259
Total support costs	B2d	100	22,218	22,318	26,599
Total Governance costs	B2e	-	870	870	840
Total charitable expenditure	B2	8,658	254,501	263,159	240,698
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	11,486	201,773	213,259	
Total support costs	B2d	695	25,904	26,599	
Total Governance costs	B2e	-	840	840	
Total charitable expenditure	B2	12,181	228,517	240,698	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
Fundraising trading costs		-	-	-	173
Total fundraising costs	B1	-	-	-	173

All the expenditure in the prior year was unrestricted.

FAMILY REFUGEE SUPPORT PROJECT

England & Wales - Charity number 1098825

Accounts

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2022



Family Refugee Support Project

Report and accounts for the year ended 30 September 2022

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2022

The Trustees present their Report and Accounts for the year ended 30 September 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Family Refugee Support Project.

The charity's areas operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

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

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

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2022

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

R Buchanan
K O Chung (Appointed 17 November 2022)
E P Fell
D Gordon
K Jonason
H McKendrick
R L Waugh

The following persons served as Trustees during the year ended 30 September 2022 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
A Brown		15 November 2021
R Buchanan	21 October 2021	
A Chiumento		31 August 2022
E P Fell		
D Gordon		
K Jonason		
H McKendrick		
J S Nelki		24 January 2023
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

Family Refugee Support Project

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

The Family Refugee Support Project (FRSP) is a registered charity that has been providing long-term trauma psychotherapy to refugees and people seeking asylum in North West England for 20 years. The therapy is provided in a holistic way so that the wider needs of our clients are met. Practical support is provided alongside more conventional therapy including signposting, information sessions and individual coaching to help integration into UK life.

Refugees and people seeking asylum face the cumulative impact of structural discrimination, experiencing severe adversity back home, on their journey and in the UK, managing changed family relationships, isolation, poverty; asylum status uncertainty, poor housing, and difficulties to accessing health, education and housing services. In addition, they face challenges accessing, negotiating and engaging in therapy due to language barriers and a lack of interpreters. The people that we work with have fled conflict, escaped persecution, or experienced confinement and torture. They may have been exposed to warfare, human trafficking and sexual violence. They arrive in the UK to be housed frequently in poor accommodation often in areas hostile to migrants. FRSP has worked with clients who have experienced all of these things.

FRSP works with both individual adults and families. When working with families there is usually one adult family member who has experienced trauma and harm, and they are the recipient of therapy. In some cases we work with single parents who have lost partners, or where their children are the result of rape and trafficking. Some parents of refugee and asylum seeker backgrounds find it difficult to leave children in the care of others. This can cause a barrier to effective therapeutic intervention. We allow children to be in the therapeutic space and help the parents establish time for themselves. We seek to reduce the parents' trauma, which has a positive impact on the children.

FRSP has a dedicated staff team with a combined experience of over 50 years in this field. FRSP staff have extensive experience and training in working with people from other cultures, trauma and most importantly, the use of interpreters in therapy. Working with interpreters is integral to our model and they are specially trained in therapeutic settings.

With refugees and people seeking asylum therapeutic interventions can take months. Some clients need the patience and expertise of years. FRSP seeks, where possible, not to set time limitations on the duration of therapy. The balance between psychotherapy, therapeutic activities, and practical support is led by the clients. Our aim is to empower clients to manage their mental health as well as to enable them to gain the confidence to move on with their lives.

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

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

FRSP has continued to operate four programmes to support refugees and people seeking asylum in Merseyside and Greater Manchester, UK. Our family friendly and holistic approach to engaging with refugee and people seeking asylum is common to all of our programmes.

The balance of therapeutic modalities utilised does, however, vary.

Family Refugee Support Project

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Seeds of Recovery

Seeds of Recovery delivers a first intervention service with newly arrived people seeking asylum who are not yet dispersed to their long-term accommodation, but are in need of immediate psychological help. We offer this service in Liverpool, at the initial accommodation and, in Wigan, at temporary hotel accommodation. These services have offered clients up to 3 sessions of psychological therapy focusing on the reduction of trauma symptoms utilising techniques such as grounding and psychoeducation.

Grow Your Own Future

Grow Your Own Future has worked with refugees and people seeking asylum in Liverpool for over 20 years. The programme operates on public allotments and also in a secluded and enclosed urban garden in Toxteth with raised beds and wheelchair access - provided generously by the Archdiocese of Liverpool.

Grow Your Own Future uses horticultural settings specifically to counter a clinical setting, as many clients have experienced trauma linked to enclosed and official spaces. The programme is currently supported by philanthropic trusts and foundations including the Henry Smith Charity and Lloyds Bank Foundation.

Working in a horticultural setting supports the healing and growth of clients. It also opens up a backdrop for group working and learning about the UK. It supports clients and therapists in providing a shared understanding of culture and environment in different places. We work with people long term, allowing for and encouraging access to former clients. This provides support in times of change and stress and enhances group work through their involvement in supporting newer families. Each family group that we work with has a dedicated plot of land on either a public allotment or our enclosed private garden. Clients have the autonomy to choose what they grow on their dedicated plot and how they tend to their plants. This autonomy is part of our therapeutic approach. Self-determination can reinforce ties and memories to the places clients have left behind and helps them appreciate more of the British climate and culture they have chosen to be a part of.

Spinning World

Spinning World has been delivering an effective high intensity long term trauma-based service in Ashton, Leigh and Wigan in Greater Manchester for 3 years.

Clients are referred to us when they are experiencing the cognitive, emotional, behavioral and physical symptoms of trauma. We work with people who display symptoms of high and complex trauma that mainstream psychological services cannot offer the time to support. Our engagement lasts between 9 and 18 months. We offer universal access to this service. Referrals come from primary and secondary care, Think Wellbeing, Northwest Boroughs IAPT Service, local homeless and adult services teams, third sector providers as well as individual asylum seekers, family and friends.

During 2021-22 Main grant funds included:

Lloyds Bank Foundation
Henry Smith Charity
Liverpool City Council –Our Liverpool

Other grant funds included:

Finnis Scott Foundation grant
Other funding is derived through contracts with PC24 (Liverpool) and Greater Manchester Integrated Care and the former Wigan Clinical Commissioning Group.

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The short term and longer term aims and objectives.

In the next financial year 2022-23 FRSP seeks to:

- Continue to provide long term therapy and horticulture to refugees and people seeking asylum in Liverpool settings.
- Develop a gardening aspect to the long term therapy offer in the Wigan area.
- Continue to deliver short term crisis therapy for newly arrived people seeking asylum in Liverpool under the care of PC24 and others accommodated in Wigan hotels.
- Continue to work with volunteer and trainee counsellors.
- Source new funding for the onward development of the FRSP *Grow Your Own Project*.
- Be prepared to offer new therapeutic contract work and delivery of training.

Beyond the year ahead, FRSP seeks to:

- Continue to develop a fundraising strategy, exploring different sources of funding to maintain and sustain the project model into the future.

How the charity monitors its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders.

Commissioned work is also monitored through the NHS Improving Access to Psychological Therapies (IAPTUS) monitoring and management system.

Success is also measured through client feedback and data against the planned activities and aims.

Resources used in the activities undertaken during the year.

The charity has used mainstream grants and contracts awarded for the activities during the year, including payment of staff, interpreting and professional fees and, client access/travel expenses and general project delivery budgets.

The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside.

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

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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

The charity has continued to provide support to refugee and asylum seeking adults and parents through both short term crisis counselling and longer term therapy. The increase in volume in recent years reflects the successful extension of the service through NHS contracts in other parts of the NW region. Whilst maintaining the person centred/human rights model.

The project has maintained two horticultural sites comprising two adjoining allotments and a therapeutic garden. Extensive work has also been ongoing to make repairs to old planting beds and to improve access to the Newland Therapy Garden. We are still hoping to develop a gardening context to therapy provision in Wigan.

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

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

Across the different funded elements of our work, FRSP *Grow your Own* project has delivered weekly long-term therapy sessions with 16 clients (c 690 sessions available pa), supported with horticulture advice and growing. Through our weekly group work we provided 120 support sessions with existing and former clients during the year from 35 families.

For short term crisis counselling, 6 sessions per week (c 288 pa) were available to support any of the people seeking asylum under the care of PC24 who are referred to our service.

With the Wigan *Spinning World* project we offer weekly long term therapy for up to 24 clients at any one time (c. 966 sessions available pa).

During the year we were commissioned to provide further short term crisis counselling sessions to Afghan refugees in Wigan, a project which has been extended now to include people seeking asylum who are now accommodated in hotels, this sits within our *Seeds of Recovery* projects. In addition to trauma-focused therapy, individuals and families were supported or sign-posted for help with accessing school places, welfare benefits, understanding the asylum process, understanding UK systems, learning about growing and tending allotments and vegetable gardens.

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

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process. This information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients and reduces impact on statutory services.

The growing of fresh vegetables and fruit as part of the horticulture and therapy offer we are supporting good health and healthy eating and have also helped clients understand the importance of reducing food waste.

Training is offered to external health agencies to inform their practice of working with refugees and people seeking asylum and in working with interpreters.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

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Trustees' Annual Report for the year ended 30 September 2022

Policies on reserves.

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

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

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

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

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Fellow of the Institute of Chartered Accountants in England & Wales
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Statement of the Directors'/Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of

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Trustees' Annual Report for the year ended 30 September 2022

recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 8 June 2023.

R Buchanan
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 28 for the year ended 30 September 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2022 (continued)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 September 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of the Institute of Chartered Accountants in England & Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

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

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Ian Walton BA FCA - Independent Examiner

the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 8 June 2023

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	39,470	249,963	289,433	285,960
Other trading activities	A3	2,600	-	2,600	480
Total income	A	42,070	249,963	292,033	286,440
Expenditure on:					
Raising funds	B1	173	-	173	173
Charitable activities	B2	12,181	228,517	240,698	223,697
Total expenditure	B	12,354	228,517	240,871	223,870
Net income for the year		29,716	21,446	51,162	62,570
Net income after transfers	A-B-C	29,716	21,446	51,162	62,570
Net movement in funds		29,716	21,446	51,162	62,570
Reconciliation of funds:-					
	E				
Total funds brought forward		43,783	77,413	121,196	58,626
Total funds carried forward		73,499	98,859	172,358	121,196

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 16 to 28 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2022

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	4,079	281,881	285,960
Other trading activities	A3	480	-	480
Total income	A	<u>4,559</u>	<u>281,881</u>	<u>286,440</u>
Expenditure on:				
Raising funds	B1	173	-	173
Charitable activities	B2	197	223,500	223,697
Total expenditure	B	<u>370</u>	<u>223,500</u>	<u>223,870</u>
Net income for the year		4,189	58,381	62,570
Net income after transfers		<u>4,189</u>	<u>58,381</u>	<u>62,570</u>
Net movement in funds		<u>4,189</u>	<u>58,381</u>	<u>62,570</u>
Reconciliation of funds:-	E			
Total funds brought forward		39,594	19,032	58,626
Total funds carried forward		<u>43,783</u>	<u>77,413</u>	<u>121,196</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2022

Family Refugee Support Project - Resources applied in the year ended 30 September 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	51,162	62,570
Net resources available to fund charitable activities	<u>51,162</u>	<u>62,570</u>

Movements in revenue funds for the year ended 30 September 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	43,783	77,413	121,196	58,626
Recognised gains and losses	29,716	21,446	51,162	62,570
Closing revenue funds	<u>73,499</u>	<u>98,859</u>	<u>172,358</u>	<u>121,196</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	<u>73,499</u>	<u>98,859</u>	<u>172,358</u>	<u>121,196</u>

The notes attached on pages 16 to 28 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2022

	SORP		2022	2022	2021	2021
	Note	Ref	£	£	£	£
Current assets		B				
Debtors	11	B2	11,640		11,103	
Cash at bank and in hand		B4	179,409		144,693	
Total current assets			<u>191,049</u>		<u>155,796</u>	
Creditors: amounts falling due within one year						
	12	C1	<u>(18,691)</u>		<u>(34,600)</u>	
Net current assets				172,358		121,196
The total net assets of the charity				<u>172,358</u>		<u>121,196</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	<u>98,859</u>		<u>77,413</u>	
				98,859		77,413
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	<u>73,499</u>		<u>43,783</u>	
				73,499		43,783
Total charity funds				<u>172,358</u>		<u>121,196</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Buchanan

Trustee

Approved by the board of trustees on 8 June 2023

The notes attached on pages 16 to 28 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

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

Accounting for deferred income and income received in advance

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

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

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

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Leasing and hire purchase contracts and commitments

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

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	10,687	9,839

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	151,750	133,720
Employer's National Insurance for all staff	7,808	5,796
Employer's operating costs of defined contribution pension schemes	10,687	9,839
Total salaries, wages and related costs	170,245	149,355

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	8	8
The average number of part time staff employed in the year was	8	8
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	4
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff. Any liabilities and assets associated with the scheme are shown under creditors and debtors.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Lloyds Bank Foundation	12,427	(12,427)	-	-
Liverpool City Council - Our Liverpool grant	1,500	(1,500)	-	-
Henry Smith Charity	15,000	(15,000)	15,000	15,000
Total	28,927	(28,927)	15,000	15,000

	2022	2021
	£	£
These deferrals are included in creditors	15,000	28,927

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	500	(500)	-	-
Lloyds Bank Foundation	16,657	(16,657)	12,427	12,427
National Lottery - Coronavirus Community Support Fund	1,500	(1,500)	1,500	1,500
Liverpool City Council - Our Liverpool grant	2,960	(2,960)	-	-
Henry Smith Charity	-	-	15,000	15,000
Total	21,617	(21,617)	28,927	28,927

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

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

10 Tangible fixed assets

Current Year	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2021	13,666	13,666
At 30 September 2022	13,666	13,666
Depreciation		
At 1 October 2021	13,666	13,666
At 30 September 2022	13,666	13,666
Net book value		
At 30 September 2022	-	-
Prior Year	Plant & Machinery	Total
	£	£
Cost		
1 October 2020	13,666	13,666
30 September 2021	13,666	13,666
Depreciation		
1 October 2020	13,666	13,666
30 September 2021	13,666	13,666
Net book value		
30 September 2021	-	-
30 September 2020	-	-

All assets are used for direct charitable purposes.

11 Debtors

	2022	2021
	£	£
Prepayments and accrued income	11,610	11,103
Other debtors	30	-
	11,640	11,103

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	825	825
Deferred Income - Restricted funds	15,000	28,927
PAYE, NIC VAT and other taxes	2,866	3,942
Other creditors	-	906
	18,691	34,600

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

13 Financial commitments under operating leases

2022 2021

£ £

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:
within one year

2,037	1,733
--------------	--------------

14 Income and Expenditure account summary

2022 2021

£ £

At 1 October 2021

121,196 58,626

Surplus after tax for the year

51,162 62,570

At 30 September 2022

172,358	121,196
----------------	----------------

15 No related party transactions

There were no transactions with related parties in the year.

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

At 30 September 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	73,499		117,550	191,049
Current Liabilities	-	-	(18,691)	(18,691)
	73,499	-	98,859	172,358

At 1 October 2021

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2022

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	43,783	29,716	-	73,499
Total unrestricted and designated funds	43,783	29,716	-	73,499
Restricted funds:-				
Restricted Revenue Funds	77,413	21,446	-	98,859
Total restricted funds	77,413	21,446	-	98,859
Total charity funds	121,196	51,162	-	172,358

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	42,070	(12,354)	-	29,716
Restricted funds:-				
Restricted Revenue Funds	249,963	(228,517)	-	21,446

19 The purposes for which the funds as

Unrestricted and designated funds:-

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

Restricted funds:-

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

20 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

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

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,694	-	2,694	4,079
Refunds from HMRC on gift aided donations	503	-	503	-
Bread Circle	11,273	-	11,273	-
Total donations and gifts from individuals	14,470	-	14,470	4,079

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

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Wigan Clinical Commissioning Group/Greater Manchester Integrated Care	-	163,424	163,424	132,876
National Lottery Community Fund	-	-	-	50,750
Liverpool City Council - Our Liverpool grant	-	4,500	4,500	6,000
National Lottery Coronavirus Community	-	-	-	2,960
Merseyside Recycling and Waste Authority (MRWA) and Veolia Community Fund 2020-	-	-	-	500
Total public sector revenue grants	-	167,924	167,924	193,086

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	193,086	193,086	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Barrow Cadbury Trust	-	-	-	32,450
Lloyds Bank Foundation	25,000	12,427	37,427	29,095
Henry Smith Charity	-	60,000	60,000	15,000
Primary Care 24	-	7,612	7,612	10,150
Other grants individually less than £5,000	-	2,000	2,000	2,100
Total private sector revenue grants	25,000	82,039	107,039	88,795

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

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	88,795	88,795	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	39,470	249,963	289,433	285,960
<i>Prior year</i>	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies A1	4,079	281,881	285,960	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income from fundraising events	2,600	-	2,600	480
Total from other activities	2,600	-	2,600	480

All the income in the prior year was unrestricted.

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	7,240	144,510	151,750	133,720
Employers' NI - Charitable activities	-	7,808	7,808	5,796
Defined contribution pension costs - charitable activities	333	10,354	10,687	9,839
Interpreting services	-	25,401	25,401	25,095
Clinical supervision costs	-	2,940	2,940	3,745
Horticultural expenses	979	559	1,538	4,150
Client access/travel	-	5,881	5,881	3,308
Other support costs	2,934	4,320	7,254	11,035
Total direct spending	11,486	201,773	213,259	196,688

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2021	2021	2021	
	£	£	£	
Gross wages and salaries - charitable activities	21	133,699	133,720	
Employers' NI - Charitable activities	-	5,796	5,796	
Defined contribution pension costs - charitable activities	-	9,839	9,839	
Interpreting services	-	25,095	25,095	
Clinical supervision costs	-	3,745	3,745	
Horticultural expenses	-	4,150	4,150	
Client access/travel	-	3,308	3,308	
Other support costs	176	10,859	11,035	
Total direct spending	197	196,491	196,688	
24 Support costs for charitable activities				
<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	-	1,490	1,490	3,960
Premises Expenses				
Rent payable under operating leases	-	10,459	10,459	7,599
Administrative overheads				
Telephone, fax and internet	-	1,329	1,329	1,912
Stationery and printing	-	260	260	1,190
Liability and contents insurance	-	1,289	1,289	1,261
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	-	1,260	1,260	1,069
Other legal and professional	600	9,817	10,417	9,218
Financial costs				
Bank charges	95	-	95	-
Support costs before reallocation	695	25,904	26,599	26,209
Total support costs - Current Year	695	25,904	26,599	26,209

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

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	-	3,960	3,960
<i>Premises Expenses</i>			
Rent payable under operating leases	-	7,599	7,599
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,912	1,912
Stationery and printing	-	1,190	1,190
Liability and contents insurance	-	1,261	1,261
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	-	1,069	1,069
Other legal and professional	-	9,218	9,218
<i>Support costs before reallocation</i>	-	26,209	26,209
Total support costs - Prior Year	-	26,209	26,209

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

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	-	840	840	800
Total Governance costs	-	840	840	800
<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Independent Examiner's fees	-	800	800	
Total Governance costs	-	800	800	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

26 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	11,486	201,773	213,259	196,688
Total support costs	B2d	695	25,904	26,599	26,209
Total Governance costs	B2e	-	840	840	800
Total charitable expenditure	B2	12,181	228,517	240,698	223,697
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2021	2021	2021	
		£	£	£	
Total direct spending	B2a	197	196,491	196,688	
Total support costs	B2d	-	26,209	26,209	
Total Governance costs	B2e	-	800	800	
Total charitable expenditure	B2	197	223,500	223,697	

27 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Fundraising trading costs		173	-	173	173
Total fundraising costs	B1	173	-	173	173

All the expenditure in the prior year was unrestricted.

FAMILY REFUGEE SUPPORT PROJECT

England & Wales - Charity number 1098825

Accounts

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2021



Family Refugee Support Project

Report and accounts for the year ended 30 September 2021

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

The Trustees present their Report and Accounts for the year ended 30 September 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Family Refugee Support Project.

The charity's areas operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

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

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

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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

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

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

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

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

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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

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

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

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

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

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

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

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

Main grant funds included:

National Lottery Community Fund

Lloyds Bank Foundation

Henry Smith Charity

Liverpool City Council – Our Liverpool

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

Coronavirus Support Funds included:

Barrow Cadbury

National Lottery Coronavirus Support Fund

Lloyds Bank React Covid Relief Fund

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

The short term and longer term aims and objectives.

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

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

Beyond the year ahead, FRSP seeks to:

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

How the charity monitors its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders. Commissioned work is also monitored through the NHS Improving Access to Psychological Therapies (IAPTUS) monitoring and management system. Success is also measured through client feedback and data against the planned activities and aims.

Resources used in the activities undertaken during the year.

The charity has used mainstream and Covid grants and contracts awarded for the activities during the year, including payment of staff, interpreting and professional fees and, client access/travel expenses and general project delivery budgets. The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside, when it has been safe and permissible to do so, in the context of the Covid pandemic. Considerable work has been achieved also via online and social delivery methods for therapy, where required.

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

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

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

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

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

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

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

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

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

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

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

FRSP has supported the mental health and wellbeing of vulnerable refugee and asylum seeking individuals and families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process. This information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients and reduces impact on statutory services.

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

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

Policies on reserves.

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

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

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

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

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Fellow of the Institute of Chartered Accountants in England & Wales
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Statement of the Directors'/Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2021

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

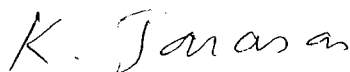
Method of preparation of accounts - Small company provisions

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

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 16 June 2022.



K Jonason
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 28 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2021 (continued)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

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

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

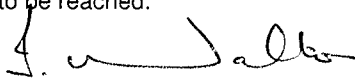
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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



Ian Walton BA FCA - Independent Examiner

the Institute of Chartered Accountants in England & Wales

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 16 June 2022

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

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

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

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

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

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

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

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

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

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

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

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

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

Movements in revenue funds for the year ended 30 September 2021

Revenue accumulated funds

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

Summary of funds

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

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

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

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

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

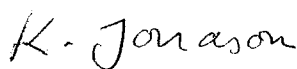
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K Jonason

Trustee



Approved by the board of trustees on 16 June 2022

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

Accounting for deferred income and income received in advance

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

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

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

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
---------------------	--------------------

A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Leasing and hire purchase contracts and commitments

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net (deficit)/surplus before tax in the financial year

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

6 Staff costs and emoluments

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

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff. Any liabilities and assets associated with the scheme are shown under creditors and debtors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

		2021	2020
		£	£
These deferrals are included in creditors		<u>28,927</u>	<u>21,617</u>
Prior Year			
	Opening Deferrals	Released from prior years	Received less released in year
	£	£	£
Sundry items under £1000	-	-	500
Lloyds Bank Foundation	-	-	16,657
National Lottery - Coronavirus Community Support Fund	-	-	2,960
Liverpool City Council - Our Liverpool grant	-	-	1,500
Total	<u>-</u>	<u>-</u>	<u>21,617</u>
		2020	2019
		£	£
These deferrals are included in creditors		<u>21,617</u>	<u>-</u>

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

10 Tangible fixed assets

Current Year	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2020	13,666	13,666
At 30 September 2021	<u>13,666</u>	<u>13,666</u>
Depreciation		
At 1 October 2020	13,666	13,666
At 30 September 2021	<u>13,666</u>	<u>13,666</u>
Net book value		
At 30 September 2021	<u>-</u>	<u>-</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

<i>Prior Year</i>	Plant & Machinery	Total
	£	£
Cost		
2 October 2019	13,666	13,666
30 September 2020	13,666	13,666
Depreciation		
2 October 2019	13,666	13,666
30 September 2020	13,666	13,666
Net book value		
30 September 2020	-	-
1 October 2019	-	-

All assets are used for direct charitable purposes.

11 Debtors

	2021	2020
	£	£
Other debtors	11,103	22,145

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	825	630
Deferred Income - Restricted funds	28,927	21,617
PAYE, NIC VAT and other taxes	3,942	2,092
Other creditors	906	-
	34,600	24,339

13 Financial commitments under operating leases

	2021	2020
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	1,733	1,670

14 Income and Expenditure account summary

	2021	2020
	£	£
At 1 October 2020	58,626	71,240
Surplus after tax for the year	62,570	(12,614)
At 30 September 2021	121,196	58,626

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

15 No related party transactions

There were no transactions with related parties in the year.

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

At 30 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	43,783		112,013	155,796
Current Liabilities	-	-	(34,600)	(34,600)
	43,783	-	77,413	121,196
At 1 October 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	39,592	-	43,373	82,965
Current Liabilities	-	-	(24,339)	(24,339)
	39,592	-	19,034	58,626

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

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2021

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

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

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

Restricted funds:-

Restricted Revenue Funds

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

20 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

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

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

21 Donations, Grants and Legacies

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

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

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

Revenue grants from government and public bodies - Prior Year analysis

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

Family Refugee Support Project

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

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

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

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

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,079	281,881	285,960	148,105
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Prior year

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	8,740	139,365	148,105

22 Income from other, non charitable, trading activities

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

All the income in the prior year was unrestricted.

Family Refugee Support Project

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

23 Expenditure on charitable activities - Direct spending

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

Family Refugee Support Project

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

24 Support costs for charitable activities

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

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

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

Family Refugee Support Project

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

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

25 Other Expenditure - Governance costs

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

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

26 Total Charitable expenditure

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

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

Family Refugee Support Project

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

27 Expenditure on raising funds and costs of investment management

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

All the expenditure in the prior year was unrestricted.

FAMILY REFUGEE SUPPORT PROJECT

England & Wales - Charity number 1098825

Accounts

Company Registration Number - 04644258

The Charity Registration Number is :- 1098825

Family Refugee Support Project

Report and Accounts

30 September 2020



Family Refugee Support Project

Report and accounts for the year ended 30 September 2020

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Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

The Trustees present their Report and Accounts for the year ended 30 September 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Family Refugee Support Project.

The charity's areas operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

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

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

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

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

A Brown
A Chiumento
E P Fell
D Gordon (appointed 5 November 2020)
K Jonason
H McKendrick
J S Nelki
R L Waugh

The following persons served as Trustees during the year ended 30 September 2020 :-

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

Name	Appointed	Resigned/Retired
I Amoako		11 June 2020
A Brown		
A Chiumento		
E P Fell		
K Jonason		
H McKendrick		
E K McLean		31 December 2020
J S Nelki		
R L Waugh		

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are the preservation and protection of the mental health of refugees and asylum seekers in Merseyside who are suffering the effects of exile and persecution, in particular, although not exclusively, through the therapeutic use of horticulture.

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

FRSP has continued to provide psychological therapy to refugee and asylum seeking families, to support their mental health, supporting their capacity to parent and nurture their children.

The charity has continued to provide support to refugee and asylum seeking families to ensure they are able to access statutory services including benefits, school, health and housing, avoiding problems that may escalate requiring greater input later.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

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

FRSP has promoted local growing of food and distributed plants to local projects and community members for a small fee that supports the yearly purchase of heating, seeds, pots and soil.

The charity has contributed to the wider understanding of issues affecting refugee and asylum seeking families, co-chairing the Access to Education group, feeding into local strategy and planning.

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

We have also received funding from the National Lottery Coronavirus Community Support Fund to improve the condition of the growing beds and renovate the therapeutic spaces. The funding also helped us construct a working gas-powered toilet for the use of clients at Newland meaning we can greater support those with disabilities in the Newland Garden.

FRSP received a supplementary grant from the Lloyds Bank Foundation React Covid Relief Fund which covered the costs of increased interpreter time for online support sessions as well as the construction of a new therapeutic space in the Newland Garden and client Covid safe travel to therapy and group sessions. With the grant we were able to purchase appropriate cleaning materials and PPE for the garden therapeutic spaces. We also were granted Covid support funding through Liverpool City Council. A Community Fund grant from Merseyside Recycling and Waste Authority and Veolia enabled development of a garden kitchen to support client integration and peer support.

The short term and longer term aims and objectives.

In the next financial year, FRSP seeks to:

- Continue to provide the services funded under existing agreements with National Lottery Community Fund (ends June 2021) and Lloyds Bank Foundation.
- Develop further a strategy based on future sustainability, monitor and record progress on the Liverpool City Council funded volunteer therapy project.
- Source new funding for the continuation of the FRSP Grow Your Own Project.
- Source potential therapeutic contract work (via Clinical Commissioning Groups CCGs) and delivery of training).

Beyond the year ahead, FRSP seeks to:

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

How the charity monitors its success during the year

FRSP monitors access to all aspects of the service, and collects and collates qualitative and quantitative data to report on activities to inform procedures, policies and report to funders. Success is also measured through client feedback and data against the planned activities and aims.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

Resources used in the activities undertaken during the year.

The charity has used grants and contracts awarded for the activities during the year, including payment of staff, interpreting fees and client access/travel expenses. The project's allotments and garden have supported the work with refugee and asylum seeking families in the garden therapy rooms as well as outside, when it has been safe and permissible to do so, in the context of the Covid pandemic. Considerable work has been achieved also via online and social delivery methods for therapy.

In addition to grants and contracted work, we have secured donations through fundraising activities, events and promoted the work of the project in the local community, including a project Dinner event; garden open day and sales of plants.

In July 2020 FRSP took ownership of the Spinning World project and Primary Care 24 (PC24) trauma service when PSS decided they no longer wished to deliver therapeutic services. Both services work with refugees and asylum seekers and provide mental health support whether it be short term via PC24 or longer term work via the Wigan based Spinning World project. This means that FRSP is now in partnership with the NHS and provides an IAPT (Improving Access to Psychological Therapies) service.

The contribution of volunteers during the year.

The Trustees are grateful for the work done by the six volunteers who give up their time to support the fundraising of the charity, as well as providing help with counselling and with garden maintenance.

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

The charity has continued to provide support to refugee and asylum seeking parents at the levels established in the previous years, with funds from The National Lottery Community Fund and Lloyds Bank Foundation and continue our work with volunteer counsellors funded through the Liverpool City Council - Our Liverpool Programme.

The project has maintained two horticultural sites comprising two adjoining allotments and a therapeutic garden, developing further the garden therapy rooms to increase client access year round.

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

Across the different funded elements of our work, FRSP has delivered 508 counselling sessions and 156 support sessions during the year, with regular drop-ins (Covid safe) to group sessions for current and ex-clients from 29 families.

From April - September 2020 in PC24, 144 therapy sessions were offered to 68 individuals.

From July - September 2020 in Wigan Spinning World, 288 therapy sessions were offered to 32 individuals.

In addition to trauma-focused therapy, families were supported with accessing school places, employment and education for adults, debt management, understanding the asylum process, understanding UK systems, learning about the changing UK climate and culture and accessing benefits.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

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

FRSP has supported refugee and asylum seeking families in a number of key areas. FRSP has had the means and the time to listen to clients and take note of their issues including health, education, housing and the asylum process; this information is then used to enable access to services in a more timely way than would have been possible otherwise, saving resources as well as ensuring a better result for clients.

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

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

How the charity makes decisions and how decisions are delegated.

The overall strategy of the company is led by the Board of Trustees, supported by the Project Director and staff team. Operational management decisions are delegated to the Project Director. All policy decisions are approved by trustees. All funding bids and agreements must be passed by trustees. Several sub-groups with specific responsibilities are in place, whose recommendations are brought to the whole board.

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

The Chief Executive Officer is JPH Ward (from 1 January 2020).

Bankers

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

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

Financial review

The charity's financial position at the end of the year ended 30 September 2020

The financial position of the charity at 30 September 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020 £	2019 £
Net income	(12,614)	9,616
Unrestricted Revenue Funds available for the general purposes of the charity	39,592	30,669
Restricted Revenue Funds	19,034	40,571
Total Funds	58,626	71,240

Financial review of the position at the reporting date, 30 September 2020 .

The financial statements are set out on pages 11 to 27.

The Statement of Financial Activities shows net outgoing resources for the year of a revenue nature of £12,614 (2019 - £9,616 incoming resources).

The total reserves at the year end stand at £58,626 (2019 - £71,240). Free unrestricted liquid reserves amounted to £39,592 (2019 - £30,669).

During the year, FRSP received funding from: The National Lottery Community Fund (including TNL - Coronavirus Community Support Fund); Lloyds Bank Foundation (including the React Covid Relief Fund); Liverpool City Council (Our Liverpool Grant; Mayoral Neighbourhood Fund and Covid Support Fund); Wigan Clinical Commissioning Group; PC24 and Merseyside Recycling and Waste Authority and Veolia Community Fund 20/21.

The trustees have continued to scrutinise expenditure and control costs to ensure that funds are used for the beneficiaries of the charity. The funds held by the charity will be fully utilised within the next year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

Policies on reserves.

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

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

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

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

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Ian Walton BA FCA
Member of Fellow of the Institute of Chartered Accountants in England & Wales.
17 Lancaster Drive
Vicar's Cross
Chester
Cheshire
CH3 5JW

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

Family Refugee Support Project

Company Registration Number - 04644258

Trustees' Annual Report for the year ended 30 September 2020

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 17 June 2021.



K Jonason
Director and Trustee

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 27 for the year ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Family Refugee Support Project

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2020 (continued)

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, I can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

No material matters have come to my attention which give me cause to believe that in any material respect:-

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

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006; or

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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



Ian Walton BA FCA - Independent Examiner

Fellow of the Institute of Chartered Accountants in England & Wales.

17 Lancaster Drive

Vicar's Cross

Chester

Cheshire

CH3 5JW

This report was signed on 17 June 2021

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	8,740	139,365	148,105	130,960
Other trading activities	A3	1,443	-	1,443	3,563
Total income	A	10,183	139,365	149,548	134,523
Expenditure on:					
Raising funds	B1	651	-	651	173
Charitable activities	B2	609	160,902	161,511	124,734
Total expenditure	B	1,260	160,902	162,162	124,907
Net income for the year		8,923	(21,537)	(12,614)	9,616
Net income after transfers	A-B-C	8,923	(21,537)	(12,614)	9,616
Net movement in funds		8,923	(21,537)	(12,614)	9,616
Reconciliation of funds:-					
	E				
Total funds brought forward		30,669	40,571	71,240	61,624
Total funds carried forward		39,592	19,034	58,626	71,240

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 27 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2020

Family Refugee Support Project - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	1,616	129,344	130,960
Other trading activities	A3	3,563	-	3,563
Total income	A	<u>5,179</u>	<u>129,344</u>	<u>134,523</u>
Expenditure on:				
Raising funds	B1	173	-	173
Charitable activities	B2	631	124,103	124,734
Total expenditure	B	<u>804</u>	<u>124,103</u>	<u>124,907</u>
Net income for the year		4,375	5,241	9,616
Net income after transfers		<u>4,375</u>	<u>5,241</u>	<u>9,616</u>
Net movement in funds		<u>4,375</u>	<u>5,241</u>	<u>9,616</u>
Reconciliation of funds:-	E			
Total funds brought forward		26,294	35,330	61,624
Total funds carried forward		<u>30,669</u>	<u>40,571</u>	<u>71,240</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 15 to 27 form an integral part of these accounts.

Family Refugee Support Project - Statement of Financial Activities for the year ended 30 September 2020

Family Refugee Support Project - Resources applied in the year ended 30 September 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(12,614)	9,616
Net resources available to fund charitable activities	<u>(12,614)</u>	<u>9,616</u>

Movements in revenue funds for the year ended 30 September 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	30,669	40,571	71,240	61,624
Recognised gains and losses	8,923	(21,537)	(12,614)	9,616
Closing revenue funds	<u>39,592</u>	<u>19,034</u>	<u>58,626</u>	<u>71,240</u>

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	<u>39,592</u>	<u>19,034</u>	<u>58,626</u>	<u>71,240</u>

The notes attached on pages 15 to 27 form an integral part of these accounts.

Family Refugee Support Project - Balance Sheet as at 30 September 2020

	SORP		2020	2020	2019	2019
	Note	Ref	£	£	£	£
Current assets		B				
Debtors	11	B2	22,145		1,733	
Cash at bank and in hand		B4	60,820		71,869	
Total current assets			<u>82,965</u>		<u>73,602</u>	
Creditors: amounts falling due within one year						
	12	C1	<u>(24,339)</u>		<u>(2,362)</u>	
Net current assets				58,626		71,240
The total net assets of the charity				<u>58,626</u>		<u>71,240</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	<u>19,034</u>		<u>40,571</u>	
				19,034		40,571
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	<u>39,592</u>		<u>30,669</u>	
				39,592		30,669
Total charity funds				<u>58,626</u>		<u>71,240</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K Jonason



Trustee

Approved by the board of trustees on 17 June 2021

The notes attached on pages 15 to 27 form an integral part of these accounts.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

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

Accounting for deferred income and income received in advance

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

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

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

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances are shown at the cash amounts of the deposits.

Leasing and hire purchase contracts and commitments

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

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance.

5 Net (deficit)/surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	<u>6,754</u>	<u>5,444</u>

6 Staff costs and emoluments

<i>Salary costs</i>	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	96,962	77,769
Employer's National Insurance for all staff	2,707	2,554
Employer's operating costs of defined contribution pension schemes	6,754	5,444
Total salaries, wages and related costs	<u>106,423</u>	<u>85,767</u>

<i>Numbers of full time employees or full time equivalents</i>	2020	2019
The average number of total staff employed in the year was	<u>6</u>	<u>5</u>
The average number of part time staff employed in the year was	6	5
The estimated full time equivalent number of all staff employed in the year was	3	2

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	2
<i>The estimated full time equivalent number of all staff employed as above</i>	3	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The costs are allocated to activities and between restricted and unrestricted funds on the basis of time spent by staff.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1,000	-	-	500	500
Lloyds Bank Foundation	-	-	16,657	16,657
National Lottery - Coronavirus Community Support Fund	-	-	2,960	2,960
Liverpool City Council - Our Liverpool grant	-	-	1,500	1,500
Total	-	-	21,617	21,617
			2020	2019
			£	£
These deferrals are included in creditors			21,617	-

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

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

10 Tangible fixed assets

Current Year

	Plant & Machinery	Total
	£	£
Cost		
At 1 October 2019	13,666	13,666
At 30 September 2020	<u>13,666</u>	<u>13,666</u>
Depreciation		
At 1 October 2019	13,666	13,666
At 30 September 2020	<u>13,666</u>	<u>13,666</u>
Net book value		
At 30 September 2020	<u>-</u>	<u>-</u>

Prior Year

	Plant & Machinery	Total
	£	£
Cost		
1 October 2018	13,666	13,666
1 October 2019	<u>13,666</u>	<u>13,666</u>
Depreciation		
1 October 2018	13,666	13,666
1 October 2019	<u>13,666</u>	<u>13,666</u>
Net book value		
1 October 2019	<u>-</u>	<u>-</u>
1 October 2018	<u>-</u>	<u>-</u>

All assets are used for direct charitable purposes.

11 Debtors

	2020	2019
	£	£
Prepayments and accrued income	-	1,733
Other debtors	22,145	-
	<u>22,145</u>	<u>1,733</u>

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	630	600
Deferred Income - Restricted funds	21,617	-
PAYE, NIC VAT and other taxes	2,092	1,261
Other creditors	-	501
	24,339	2,362

13 Financial commitments under operating leases

	2020	2019
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	1,670	1,670

14 Income and Expenditure account summary

	2020	2019
	£	£
At 1 October 2019	71,240	61,624
Surplus after tax for the year	(12,614)	9,616
At 30 September 2020	58,626	71,240

15 No related party transactions

There were no transactions with related parties in the year.

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

At 30 September 2020

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

At 1 October 2019

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	30,669	-	42,933	73,602
Current Liabilities	-	-	(2,362)	(2,362)
	30,669	-	40,571	71,240

Family Refugee Support Project

Notes to the Accounts for the year ended 30 September 2020

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

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	30,669	8,923	-	39,592
Total unrestricted and designated funds	30,669	8,923	-	39,592
Restricted funds:-				
Restricted Revenue Funds	40,571	(21,537)	-	19,034
Total restricted funds	40,571	(21,537)	-	19,034
Total charity funds	71,240	(12,614)	-	58,626

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	10,183	(1,260)	-	8,923
Restricted funds:-				
Restricted Revenue Funds	139,365	(160,902)	-	(21,537)

19 The purposes for which the funds as

Unrestricted and designated funds:-

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

Restricted funds:-

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

20 Ultimate controlling party

Family Refugee Support Project is a company limited by guarantee and accordingly does not have a share capital. The company is under the control of its legal members.

Every member of the company is obliged to contribute such amount as may be required not exceeding one pound to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

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

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	3,740	-	3,740	1,616
Total donations and gifts from individuals	3,740	-	3,740	1,616

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

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants from government and public bodies				
National Lottery Community Fund	-	75,882	75,882	100,407
Wigan Clinical Commissioning Group	-	33,218	33,218	3,000
National Lottery Coronavirus Community Support Fund 20/21	-	4,778	4,778	-
Liverpool City Council - Our Liverpool grant	-	4,500	4,500	-
Merseyside Recycling and Waste Authority (MRWA) and Veolia Community Fund 2020-21	-	1,610	1,610	-
Liverpool City Council - Mayoral Neighbourhood Fund 2020-21	-	418	418	-
Liverpool City Council Covid Support	5,000	-	5,000	-
Total public sector revenue grants	5,000	120,406	125,406	103,407

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior Year	-	103,407	103,407

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
Lloyds Bank Foundation	-	13,884	13,884	24,871
Primary Care 24	-	5,075	5,075	-
Other grants individually less than £5,000	-	-	-	1,066
Total private sector revenue grants	-	18,959	18,959	25,937

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

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior Year	-	25,937	25,937

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	8,740	139,365	148,105	130,960
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Prior year

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Total Donations, Grants and Legacies	A1	1,616	129,344	130,960

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income from fundraising events	1,443	-	1,443	3,563
Total from other activities	A3	1,443	1,443	3,563

All the income in the prior year was unrestricted.

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2020	2020	2020	2019
		£	£	£	£
	Gross wages and salaries - charitable activities	422	96,540	96,962	77,769
	Employers' NI - Charitable activities	-	2,707	2,707	2,554
	Defined contribution pension costs - charitable activities	-	6,754	6,754	5,444
	Interpreting services	-	19,935	19,935	14,375
	Clinical supervision costs	-	2,620	2,620	1,650
	Horticultural expenses	-	4,458	4,458	3,625
	Client travel	-	3,764	3,764	4,208
	Other support costs	155	9,065	9,220	3,526
Total direct spending	B2a	577	145,843	146,420	113,151
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2019	2019	2019	
		£	£	£	
	Gross wages and salaries - charitable activities	428	77,341	77,769	
	Employers' NI - Charitable activities	60	2,494	2,554	
	Defined contribution pension costs - charitable activities	30	5,414	5,444	
	Interpreting services	-	14,375	14,375	
	Clinical supervision costs	-	1,650	1,650	
	Horticultural expenses	-	3,625	3,625	
	Client travel	-	4,208	4,208	
	Other support costs	81	3,445	3,526	
Total direct spending	B2a	599	112,552	113,151	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
<i>Premises Expenses</i>				
Rent payable under operating leases	-	7,755	7,755	7,420
<i>Administrative overheads</i>				
Telephone, fax and internet	-	1,055	1,055	1,236
Stationery and printing	-	688	688	604
Liability and contents insurance	-	1,156	1,156	1,037
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	1,362	1,362	594
Other legal and professional	-	2,257	2,257	-
<i>Financial costs</i>				
Bank charges	32	-	32	32
Support costs before reallocation	32	14,273	14,305	10,923
Total support costs - Current Year	32	14,273	14,305	10,923

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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	-	7,420	7,420
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,236	1,236
Stationery and printing	-	604	604
Liability and contents insurance	-	1,037	1,037
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	-	594	594
Support costs before reallocation	32	10,891	10,923
Total support costs - Prior Year	32	10,891	10,923

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

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

25 Other Expenditure - Governance costs

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Independent Examiner's fees		-	786	786	660
Total Governance costs		-	786	786	660
		Prior Year	Prior Year	Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2019	2019	2019	
		£	£	£	
Independent Examiner's fees		-	660	660	
Total Governance costs		-	660	660	

26 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	577	145,843	146,420	113,151
Total support costs	B2d	32	14,273	14,305	10,923
Total Governance costs	B2e	-	786	786	660
Total charitable expenditure	B2	609	160,902	161,511	124,734
		Prior Year	Prior Year	Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2019	2019	2019	
		£	£	£	
Total direct spending	B2a	599	112,552	113,151	
Total support costs	B2d	32	10,891	10,923	
Total Governance costs	B2e	-	660	660	
Total charitable expenditure	B2	631	124,103	124,734	

Family Refugee Support Project

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2020	2020	2020	2019
		£	£	£	£
Fundraising trading costs		651	-	651	173
Total fundraising costs	B1	651	-	651	173

All the expenditure in the prior year was unrestricted.