

Registered Charity Number

1187227

**FNAN Eritrean Youth and Family Outreach**

**Report and Unaudited Accounts**

**31 March 2023**

# **FNAN ERITREAN YOUTH AND FAMILY OUTREACH**

## **Report and accounts**

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## **FNAN ERITREAN YOUTH AND FAMILY OUTREACH**

### **Company Information**

#### ***Trustees***

Dr Berhane Kehase, Chair

Ellen Haile

Bruk Simon

Dr Fetsum Fetwi

Almaz Seltene

#### ***Accountants***

Tedros Fetwi, FCCA

TFG Accountancy Services Ltd

Unit 3

Langdale House

11 Marshalsea Road

London

SE1 1EN

#### ***Registered number***

1187227

## **FNAN ERITREAN YOUTH AND FAMILY OUTREACH**

### **Report of the Trustees**

The Trustees present their report for the year ended 31 March 2023

FNAN Eritrean Youth and Family Outreach (FNAN) is a small charity made up of a small group of trustees and volunteers. FNAN has little or no administrative overheads and employs no staff, which means almost every penny donated to us goes directly to the charitable activities that FNAN supports

Further information about FNAN can be found on our website <http://www.fnan.org.uk/>

### **Name, registered office and constitution of the charity**

The full name of the charity is FNAN Eritrean Youth and Family Outreach

The Charity was formed on 6th January 2020

### **Objectives and Activities of the Charity**

#### ***A summary of the objects of the charity as set out in its governing document***

FNAN Eritrean Youth and Family Outreach provides Mentoring Advocacy Counselling Advice and Information Conferences and Workshops

The Charity's objectives are:

1. The prevention and relief of poverty
2. The advancement of education
3. The advancement of health and saving of lives
4. The advancement of citizenship and community development

#### ***The charity's aims including the changes or differences it seeks to make***

FNAN and its volunteers work predominantly, but not exclusively within the Eritrean community in the UK to make a positive difference in the areas of poverty prevention, education and health.

FNAN sets out to achieve these objectives by providing advocacy and support services in the areas of its operation in England and Wales.

#### ***The charity's main objectives for the year***

In furtherance of its charitable objectives FNAN set itself the following objectives for the year

1. Provide IT technician training twice per week
2. Provide training in mental health and Social Care
3. Provide training in wellness and healthy lifestyle
4. Provide weekly classes in English Conversation
5. Provide weekly Tigigna language lessons for the young

A brief description of each course and its benefits is outlined below.

## **1. IT Technician training**

In this reporting year, as in the previous one, the emphasis of the work of the charity has been on facilitating and delivering educational activities (objective b) as they are also linked to its other objectives. Using its dedicated volunteers, FNAN has delivered a variety of training courses to its beneficiaries remotely online via zoom platform. These services are delivered in addition to its other ad hoc services and activities. These courses included:

- Two IT training courses namely IT Technician/Engineer and IT Essential delivered on a weekly basis
- Healthy lifestyle (Wellness) training on a bi-weekly basis
- English Conversation classes on a weekly basis
- Tigrinya (mother tongue) lessons for children on a weekly basis
- Immigration Advice Support and Signposting as and when the needs arise
- Mental Health and Social Care support as and when the needs arise

FNAN understands that there are demands for all these worthwhile lessons. Hence, they are offered throughout the year on a rolling basis with breaks in between depending on the availability of volunteer teachers. Brief description of each course delivered and other activities is outlined below.

### **IT Engineer training (formerly known as IT Technician)**

This course has been popular among our community as it is delivered in the learner's mother tongue. There were 89 students registered to pursue this course. Attendance may have fluctuated from time to time with some students:

The objectives remain the same as in last year's one. They are:

- To ensure that learners understand the value of modern technology and how to use it for their benefit.
- To prepare learners to meet the varying and challenging needs of the job market in the IT industry by providing knowledge and skills on the subject
- To coach learners for more basic and intermediate level of jobs in the IT industry
- To prepare learners and enable them to adapt to new and innovative ways and techniques in IT.

The training needs of a new batch of learners were identified and programs developed that are best suited to their needs. Some learners re-joined the course as a refresher. The trainees are encouraged to remain active during the training as they are put at ease during the training programme by making the delivery as interactive as possible. Moreover, trainees are given feedback on how well they performed and asked to give feedback on the effectiveness of the training programme. The course was delivered every Wednesday from 7:30 pm to 9:30 pm and is delivered online via zoom.

After an extended summer break, the course re-started on 28 September 2022 with a new name **IT Engineer** on a Wednesday and it was delivered from 7:00pm to 9:00pm with extended times to address all questions that arise during the class

Similar to last year, the topics covered were:

- Introduction to Computers
- Computer Hardware
- Computer Operating System
- Installing and Configuring the Operating System
- Understanding the Operating System
- Practical Exercise on installing Operating System
- Practical Test and Quiz
- Troubleshooting Computers
- Maintaining Operating System

Students were given control to install applications remotely. This training has been a significant tool for student's development. It carries great importance because of the exceptional rate of change and development in the IT industry.

As a result of going through this course, students created confidence and self-assurance to apply for an IT related job as they are encouraged to show higher performance by making optimum and best utilization of the materials, tools, equipment's and other resources available to them online. Students are encouraged to revise using the handout that they are sent after a lesson. Participating in this activity enables students to respond and adapt to the changing technology well and become more proficient in the subject.

### **IT Essential Skills training**

FNAN realizes that essential skills are key in day to day life. The objectives of FNAN's IT essential skills training programme is to empower the Eritrean community and support them to develop their IT skills with the emphasis of software skills and in the process to help them upgrade their technical knowledge.

All the sessions are run online via zoom and therefore we were able to reach Eritrean communities in the UK and overseas. Like that of the IT Technician course, participants join from all over the world, including Europe, the USA, Canada, Australia, Israel, Sudan and many more. The course is open to everyone. So the learners consist of young adults, adults and mothers. The sessions have been delivered every Wednesday from 7 to 9 pm London time. Although the number of attendees varies, a total of 64 students were registered to pursue the course.

This course follows the International Computer Driving Licence (ICDL) lesson plans. Therefore the topics included were from both the Digital Citizen Modules and ICDL Workforce Modules at intermediate level. More specifically, this included a basic skill of using a computer, email and the Internet for beginners as well as Software application essentials, Computer and Online Essentials.

Office Applications:- Documents, Spreadsheet and Presentation and Good Practice learning such as IT Security, Online Collaboration and Data Protection.

As a result of attending the course, participants showed improvement on their IT skills and developed confidence to use computers and occasionally were able to showcase their work in a form of presentation via zoom. Also some participants shared a testimony that they were able to use computers and the internet confidently and securely. Some testified that they were able to apply the applications and skills they learnt into their day to day activities. Especially, mothers were able to help their children with their homework and able to communicate better with professionals

### **3. Healthy Lifestyle (Wellness) Training**

This session proved to be the most popular one of all of our courses in terms of the number of people who registered to attend. Participants join this group on an ongoing basis. There were 191 people who joined the specific group which is also reflected on the number of people who actually attend. Unlike the above 2 courses, anyone from any of our groups can join this class.

This training program is aimed at enhancing the quality of people's lives by making them aware that the way they live i.e. lifestyle influences the quality of their life. This includes the food they eat, the exercise they do or fail to do, the quality of sleep and their emotional awareness. Following an extended summer break, the course re-started on 13 October 2022. This period, the frequency of sessions was changed to fortnightly and it was delivered until July 2023. This followed the planning meeting we had on 9 September 2022 to review the frequency and make it more effective.

After attending the course many people testified that their body weight went back to normal, blood sugar balanced, diabetic symptoms disappeared, blood pressure went back to normal, cardiovascular diseases improved a lot, mood elevated just to mention some. Overall, it has always been observed that during the training sessions people informally say that they enjoy the training, progressively learning and improving their level of happiness, changed from habitual way of doing things to consciously leading their life. The number of attendees varies at different sessions. Various lifestyle and wellness topics were covered. The delivery style was based on lecture type teaching followed by an open Q & A and interactive session on a consistent basis.

#### **English Conversation classes**

This exercise aims at giving individuals the chance to practice what they learn in their ESOL class and practice their conversation skills during lessons as it increases their ability to relay and receive information effectively and easily communicate with people in everyday situations. This along with any other FNAN courses that they learn will also help them in the process of integration into the society.

As a standard, the sessions were delivered remotely via zoom every Friday from 7:30 – 8:30 pm uk time. One of our skillful and highly dedicated volunteers as a lesson lead with 4-5 volunteers we would plan topical conversation. A new teacher joined during the reporting period who was a great asset to the English Conversation teaching team. The delivery method and topics covered were reviewed regularly by getting feedback from participants and in sessions and suggestions are implemented according to the feedback. This approach has increased the students' participation, which was clearly a

positive change. Although a number of learners have joined the group, the number of participants in the sessions varies. It has been in the range of 10 - 15 participants with a third of them turning on their cameras and all participating.

Especially with the addition of a new teacher, we noticed two major outcomes:

Increase participation and better communication.. We now have participants that are more confident to communicate in English, more participants turning on their cameras and fully participating. At times the lead facilitator motivates others to participate and recommend the sessions to others. In addition, some learners' communication has improved. Participants now understand the importance of practicing with each other or by looking into volunteering opportunities where they ought to communicate in English.

### **Tigrinya: Mother-Tongue for children**

The objective of this project is to teach the children born in the diaspora their mother tongue to help them gain confidence in their cultural identity. The mother tongue is Tigrinya which is the dominant language in Eritrea. This is undertaken by FNAN in order to help the social cohesion of the Eritrean family in the diaspora.

Four dedicated mothers that took the task of teaching the language. Two of them are fully engaged in the UK mainstream Education system, with one being full time primary teacher, and the other being professional in producing Educational Materials. Like the other FNAN services. The teaching sessions were run using zoom. As a result it was possible to reach Eritrean communities beyond the UK, participants were from all over the world, mainly from the UK and including children residing in Scandinavian countries, Germany, Switzerland, Belgium, Holland, Italy, France, Canada, the USA and Israel. The course run from 22 January 2022 to 9 July 2022 and resumed in September 2022 following an extended summer holiday

Learners were grouped by their age: youngsters between ages 7 to 11, and teenagers with age of 12 and above. The sessions were delivered every Saturday for a one hour session per class. 4:00 - 5:00 PM for ages 7 - 11 and 6:00 - 7:00 for those 12 and over.

This course was moved to Wednesday evening (6:30 - 7:30 pm) from 25 January 2023 in order to increase participation as it was seen as more suitable for both parents and children. The children came from 128 households with each family registering one or more children. Because of its voluntary nature of participation, attendance in the younger group and the teens was lower than those registered.

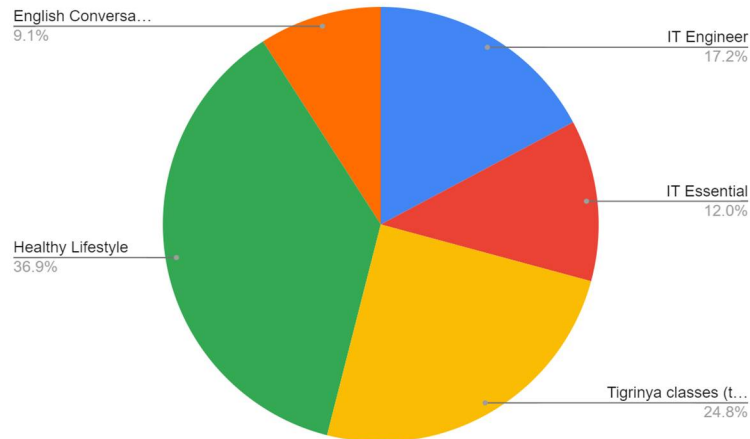
There were 24 lessons that were prepared. Each lesson was accompanied with a lesson plan laying out the outcome by the end of the lesson: language writing skills, comprehension, day-to-day skill of the use of the language, homework and more.

As reported in the previous year, this time round, learners showed more improvement on their speech and writing skills of their mother tongue, and the role of parents was foremost in their achievement. Learners were showcasing their activities by taking screenshots of their homework and sending it to their teachers, and by their active participation in answering questions. At the end of the teaching period, each participant learner was awarded with a certificate in a zoom ceremony in July 2022. The children were very happy with their achievement. This service is becoming a permanent fixture in our



community, that more and more children are becoming aware of FNAN and its services, and yearning to join its Tigrinya lessons.

**Figure 1.** Number of students registered for FNAN classes at the time of writing (2022/23)



## Mental Health & Social Care

Mental health support and Social Care has been the service which FNAN provides to those in need. This service, although not obvious due to its sensitivity, is in high demand.

As and when the needs arise, FNAN has provided family therapy which helps those in close relationships to better understand and support each other. The service is aimed to enable family members to express and explore difficult thoughts and emotions safely, understand each other's experiences and views, appreciate each other's needs, build on family strengths, and work together to make useful changes in their relationships and their lives.

Also working with families and their children with complex needs. i.e. parenting issues, relationship problems, managing challenging behavior etc either on a one-to-one with the families or in a group setting. Other forms of input included: promoting and supporting child development, providing positive child centered learning opportunity, working with the Multi-Agency Team to provide complete services, operating in an organization with multiple stakeholders and competing demands

**Family and Systemic Psychotherapy:** Under this intervention FNAN's specialists have worked with people in any form of relationship including: Couples, Families, Groups, Carers, Professional groups, Teams and Businesses.

Family therapy is particularly effective for child and adult focused problems. It deals with a range of problems including:- relationship distress, bereavement, attachment. child abuse, eating disorders, school related difficulties, alcohol and drug misuse and addiction. It is useful for children, young people, adults and older adults experiencing a wide range of difficulties and interpersonal issues and circumstances, across the family life cycle including:

Even though it's hard to measure the sensitive nature of therapy outcome, it included gained tools to problem solve future issues, deeper empathy and connection to each other and self-discovery and mental health awareness, reduced conflict and better anger management skills developing healthy boundaries and increased emotional resilience improved communication between family members. Our dedicated specialists in the field of Adult Mental Health, Cognitive Behavioural Therapy (CBT) and Housing have been instrumental in dealing with the client issues in their respective fields.

## **Immigration**

### **Advice and Support and Signposting**

As an integral part of FNAN's Mental Health and Social Care support service, our Immigration Advice. Support and Signposting service has helped a number of its beneficiaries with their Immigration matters using its highly committed OISC qualified Immigration adviser.

In February 2023, the Home Office announced that it was introducing asylum questionnaires in order to reduce the asylum backlog. The asylum questionnaire was issued to claimants who had not completed a substantive interview and who were from any of the five countries including Eritrea. Clients were given 20 working days to return the questionnaire completed in English. This caused an issue to some of our clients.

FNAN's immigration specialist worked relentlessly to support the ones affected. FNAN did translate the questionnaire into Tigrinya to help clients understand the complex questions. Full report on this work will be submitted in the next reporting period as it falls just outside this period.

## **Other Activities**

FNAN celebrated its 3rd Anniversary on 29 June 2022 under the theme: Inspiring the future. There was inspiring presentation from the active teachers and some mentors and encouraging testimony from service users

As a form of social gathering, FNAN had a social event on 16 July 2022 which was used as an opportunity for a team building exercise. Similarly, it facilitated another get together on 9 September 2022 which was used to plan its services for the new academic year.

As part of its annual meeting, there was a FNAN Educators meeting on 1 February 2023 where it reported to its volunteers its achievements in the year 2022. Another annual event took place on 25 September 2022 aimed at those younger service users who were about to join University.

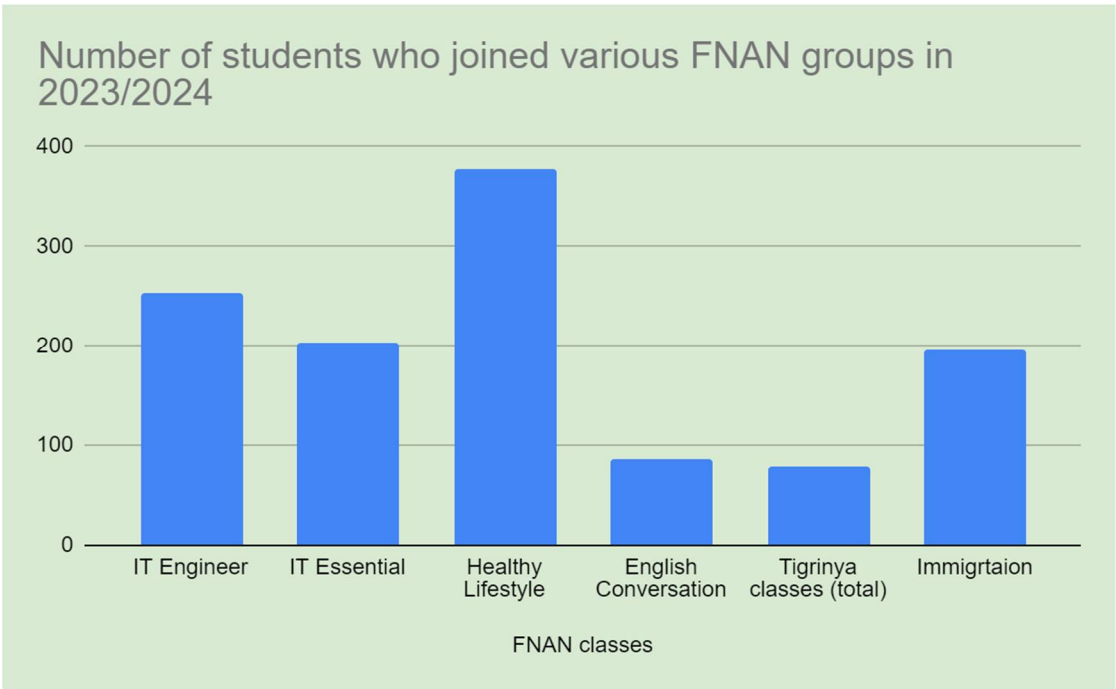
## **Part 2**

### **Plan for 2023/2024**

FNAN services keep getting more and more popular. For example, in the area of IT Engineer and IT Essentials, the number of interested students has grown drastically. This is driven by word of mouth communications about FNAN’s services within the community.

In response to the high demand FNAN plans to enhance its efforts and provide services to its ever increasing number of clients. The table below shows the number of prospective service users who expressed an interest and are allowed to join the respective classes or activities. Our experience over the last 4 years suggests that these numbers will continue to grow.

**Figure 2.** Number of students registered for FNAN classes at the time of writing (2023/24)



**Source:** FNAN WhatsApp Community group (accessed 21 Jan 2024)

All the above services are resources intensive. The charity has systems in place to enable it to meet the needs of these ever increasing clients. Technological advances are in its favor. So advanced zoom facilities coupled with its dedicated volunteers will allow it to meet the learning and advice needs shown in Table 1 below.

**Table 1.** Number of service users who showed an interest in the various FNAN groups (2023/2024)

(As more learners request to join, these numbers are likely to grow)

Class/Activity	Numbers in the group	Notes
IT Engineer	253	This course is already underway
IT Essential	204	This course is already underway
Healthy Lifestyle	377	These sessions are conducted on an ongoing basis
English Conversation	86	This course is currently paused while reorganizing its delivery
Tigrinya classes	79	This course is currently paused while reorganizing its delivery
Mental Health and Social Care	TBC	This service delivered by our dedicated Family/Systemic Therapy specialist, Adult Mental Health specialist, Psychologist and CBT specialist is provided on an ongoing basis
Immigration	195	This advice support and signposting is ongoing with more and more service users joining the group in search if advice or support
ESOL	TBC	NEW: In the process of planning to introduce this highly relevant service
GCSE/A Level revision/support	TBC	NEW: In the process of planning to introduce this relevant service for younger clients

**Source:** FNAN WhatsApp Community group (accessed 21 Jan 2024)

## **Structure, Governance and Management**

### ***Nature of the Governing Document and constitution of the charity***

FNAN is a registered unincorporated charity. It is governed by its governing document dated 6<sup>th</sup> January 2020.

### ***The methods adopted for the recruitment and appointment of new trustees***

Trustees seek to appoint new trustees to maintain a broad mix of skills that are appropriate to the work of the charity and able to cover retirements and resignations.

### ***The policies and procedures adopted for the induction and training of trustees***

Trustees are inducted to the charity through an informal process over their first year in position.

### ***The organisational structure of the charity and how decisions are made***

The charity is currently run entirely by volunteers and managed by the board of trustees. Decisions are made by the board of trustees at trustee meetings.

The members of the Board of Trustees of the Charity during the year ended and at the date of the report were:

Dr Berhane Kehase

Ellen Haile

Brak Simon

Dr Fetsum Fetwi

Almaz Seltene

## Statement of Trustees' Responsibilities

The trustees of FNAN are responsible for preparing the directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then adopt them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Accountants' Report**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Street Action for the year ended 31 December 2020 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

**FNAN Eritrean Youth and Family Outreach**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Local Authority Grants		-	-	-	3,000
Voluntary Income		2,611	-	2,611	480
<hr/>					
<b>Total incoming resources</b>		<b>2,611</b>	<b>-</b>	<b>2,611</b>	<b>3,480</b>
<hr/>					
<i>Costs of generating funds</i>					
Costs of generating voluntary income		-	-	-	-
<i>Costs of charitable activities</i>		2,285	-	2,285	1,152
<i>Governance costs</i>		-	-	-	-
<hr/>					
<b>Total resources expended</b>		<b>2,285</b>	<b>-</b>	<b>2,285</b>	<b>1,152</b>
<hr/>					
<b>Net incoming resources</b>		<b>326</b>	<b>-</b>	<b>326</b>	<b>,2328</b>
<hr/>					
<b>Reconciliation of funds</b>					
<i>Total funds brought forward</i>		3,354	-	3,354	1,026
<hr/>					
<b>Total Funds carried forward</b>		<b>3,680</b>	<b>-</b>	<b>3,680</b>	<b>3,354</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 15 as required by the SORP.

**All activities derive from continuing operations**

**The notes on pages 19 to 20 form an integral part of these accounts.**



**FNAN Eritrean Youth and Family  
Outreach  
Income and Expenditure Account  
for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	2,611	3,480
Direct costs of turnover	2,285	1,190
<b>Gross surplus</b>	<u>326</u>	<u>1,026</u>
Governance costs	-	-
<b>Surplus on ordinary activities before tax</b>	<u>326</u>	<u>1,026</u>
<b>Surplus for the financial year</b>	<u>326</u>	<u>1,026</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>326</u>	<u>1,026</u>

**All activities derive from continuing operations**

**The notes on pages 15 to 21 form an integral part of these accounts.**

**Statement of Total Recognised Gains and Losses  
for the year ended 31 March 2021**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Excess of Expenditure over income before realisation of assets	<u>326</u>	<u>1,026</u>
Profit per Profit and Loss account	326	1,026
<b>Net Movement in funds before taxation</b>	<u>326</u>	<u>1,026</u>

**FNAN Eritrean Youth and Family Outreach  
Movements in revenue and capital funds  
for the year ended 31 March 2022**

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	3,354	-	3,354	1.026
Recognised gains and losses before transfers	326	-	326	2.328
	3,680	-	3,680	3,354
Transfers (to)/from fixed asset funds	-	-	-	-
<b>Closing revenue accumulated funds</b>	3,680	-	3,680	3.354

			<b>£</b>	<b>£</b>	<b>£</b>
<b>Summary of funds</b>	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revenue accumulated funds	-	3,680	-	3,680	3.354
		-	-	-	-
<b>Total funds</b>	-	3,680	-	3,680	3.354

The notes on pages 19 to 20 form an integral part of these accounts.

**FNAN Eritrean Youth and Family Outreach**  
**Balance Sheet**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
<b>Fixed assets</b>			
<b>Current assets</b>			
Cash at bank and in hand		3,680	3,354
<b>Net current assets</b>		<u>3,680</u>	<u>3,354</u>
<b>Total assets less current liabilities</b>		<u>3,680</u>	<u>3,354</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets including pension asset / liability</b>		<u>3,680</u>	<u>3,354</u>
<i>The funds of the charity :</i>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		3,680	3,354
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		3,680	3,354
<b>Restricted income funds</b>			
<b>Restricted capital funds</b>			
<b>Total restricted funds</b>		-	-
<b>Total charity funds</b>		<u>3,680</u>	<u>3,354</u>

Ellen Haile

Trustee

*Approved by the board of trustees on 22 January 2024*

**FNAN Eritrean Youth and Family Outreach**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1. Accounting Policies**

***Basis of preparation of the accounts***

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 February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

***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 categories of income and income recognition**

***Nature of income***

Gross income represents the value, net of value added tax and discounts, Donations and voluntary contributions including receipts from fundraising events.

***Categories of Income***

Income is categorised as income from donations and grants, investment income and project income.

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.

### ***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

### ***Resources Expended***

The policy for including items within the relevant activity categories of resources expended is.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is as follows:

#### ***Charitable activities***

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature which are necessary to support them.

#### ***Governance costs***

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

### ***Taxation***

As a registered charity, the charity is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

### ***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.