

Registered Charity Number

1187227

FNAN Eritrean Youth and Family Outreach

Report and Unaudited Accounts

31 March 2024

FNAN ERITREAN YOUTH AND FAMILY OUTREACH

Report and accounts

Contents

	Page
Charity information	2
Trustees' Report	3
Statement of Directors'/Trustees' Responsibilities	12
Accountants' report	13
Statement of Financial Activities	14
Income & Expenditure Statement	15
Balance sheet	17
Notes to the accounts	18

FNAN ERITREAN YOUTH AND FAMILY OUTREACH

Charity Information

Trustees

Dr Berhane Kehase, Chair

Ellen Haile

Bruk Simon

Dr Fetsum Fetwi

Almaz Seltene

Accountants

Tedros Fetwi, FCCA

TFG Accountancy Services Ltd

Chartered Certified Accountants

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 2024

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 mental health and social care support
2. Provide advice on immigration matters with specific emphasis on those affected by the Rwanda asylum scheme
3. Provide advice on healthy lifestyle (wellness) on a bi-weekly basis
4. Provide IT essentials and engineering classes weekly
5. Provide weekly English conversation classes
6. Provide weekly Tigrigna language lessons for the young

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

Mental Health & Social Care

Status: Sustain

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.

FNAN offers essential mental health support and social care services, which are in high demand despite their sensitive nature. These services are crucial for those in need, addressing a growing demand for mental health support in the community.

FNAN offers family therapy to help close relationships understand and support each other better. This service enables family members to safely express and explore difficult emotions, understand each other's experiences and views, appreciate each other's needs, build on family strengths, and make positive changes in their relationships and lives.

FNAN has supported families and children with complex needs, addressing parenting issues, relationship problems, and challenging behaviours. This support is provided either individually or in group settings. To establish and enhance community engagement and foster awareness on special needs children,

FNAN health and social care with collaboration with other Eritrean communities who are actively supporting these families have created a telegram group as a platform for families to get advice and exchange their experiences from each other. A number of webinars were held for special needs including Autism, ADHD by inviting practitioners in the field, as well as presentations from qualified therapists within the FNAN health and social care team.

FNAN continuously promotes child development, offers positive child-centered learning opportunities, collaborates with the Multi-Agency Team for comprehensive services, and operates within an organization involving multiple stakeholders and competing demands.

FNAN's specialists in Family and Systemic Psychotherapy work with various relationship forms, including couples, families, groups, carers, professional groups, teams, and businesses. This intervention aims to address and improve the dynamics and communication within these relationships, fostering better understanding and support among members. 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.

Even though it's hard to measure the sensitive nature of therapy outcome, FNAN healthcare team continue to catalogue gained experiences from solved problems to tackle future cases, 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

Status: Sustain

As an integral part of FNAN's Mental Health and Social Care support service, our Immigration Advice Support and Signposting service has helped its usual beneficiaries. FNAN continued in providing advice and support with immigration and associated housing issues to new arrivals in the UK, with their Immigration matters using its highly committed volunteer, OISC qualified Immigration adviser.

In addition to this steady state support in 2023/2024 two significant events affected the way FNAN delivered its Immigration Advice and Support and Signposting Services:

1. In response to the February 2023, the UK Home Office announcement of its introduction of asylum seekers questionnaires in order to reduce the asylum backlogs, created an unexpected surge for our advice services as the community we serve are from Eritrea listed in the affected countries.

2. In response to the UK Rwanda Plan in April 2024, FNAN was inundated with a very high number of clients: FNAN quickly setup a task force of volunteers FNAN IMMIGRATION FOCUS GROUP of highly committed and professional helpers who accomplished the following important tasks:

a) So that service users can reach FNAN and get essential accurate information on the rapidly developing situation FNAN setup two WhatsApp groups because of the sheer number of requests. At one point the number of WhatsApp members was close to 1700.

b) The focus group translated UK Rwanda Plan related into Tigrinya and Amharic c) Keeping a roaster of clients who were put into detention centres, with ongoing follow up with their solicitors, and in some cases visiting detention centres

d) Finding solicitors when a client wants one

e) Collaborating with other charities actively helping UK Rwanda cases such as CARE4CALAIS (<https://care4calais.org/>) in information exchange

f) Organising a petition (<https://boycottwanda.org>),.

FNAN commends its 15 permanent members of FNAN IMMIGRATION FOCUS GROUP team of highly qualified volunteers that were constituted to undertake this mammoth of an operation from February 2024 to July 2024 to when the effect of the UK Rwanda Plan subsided, They worked tirelessly with the help of many community volunteers, supporting the beneficiaries find their way through the complex web of legal matters, maintaining their mental health, and ensuring that they should have a legal representations, and encouraging them to comply what the law was demanding on them during this 5 months period of heightened disinformation period, so that they have the correct information to hand.

Healthy Lifestyle Webinars

Status: Sustain, reviewed from weekly to bi-weekly to monthly sessions

This session continues to be popular in terms of the number of people who attend. At the start of the reporting year (2023/2024) these webinars were delivered on bi-weekly basis until July 2023, and after summer break, the program resumed on 5th December 2023, on a monthly basis for effectiveness. The style of delivery is a one hour lecture followed by another hour of an open Q & A and interactive session, delivered on a consistent basis. The topics covered in this reporting year included: Emotional management, sufficient sleep and its health benefits, How to breathe, Eat for your gut microbes, Emotional Intelligence, The power of gratitude and Water assisted fasting.

Participants join this group on an ongoing basis. At the time of reporting the number of people who joined the specific WhatsApp group is 432 as compared to 191 last year. This shows how impactful this community training program is.

After attending the course participants in the majority of cases testify that their body weight went back to normal, blood sugar balanced, diabetic symptoms reduced, blood pressure went back to normal, cardiovascular diseases improved a lot, mood elevated just to mention some. Overall, we continue to observe that during the training sessions participants informally inform us 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 participants is on average between the ranges of 70 to 140 at any given session. This makes the program the most attended in FNAN education webinars.

IT Engineer training

Status: Sustain

This course has been popular among our community members as it is delivered in the learner's' mother tongue. There were 97 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—how to use it to 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 to adapt to new innovative ways and techniques for searching jobs 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 8:00 pm to 10:00 pm and is delivered online via zoom.

The IT Engineering Training Course started on 14 September 2023 on Tuesdays and it was delivered on zoom from 8:00pm to 10:00pm with extended times to address all questions that arise during the class.

Impact: 28 students successfully completed the course and were presented with their certificates on April 5, 2024. The topics covered, improved in depth from what was given in past years, were:

Understanding Files and Folders,

Understanding types of File Extensions, Copy, Cut, Move, File Size, Date & Time of Files,

Understanding Basic Networking, Understanding the Internet, Email and File Transfer,

Understanding all types of Computer Networking, Practical Test and Quiz, Troubleshooting Networking,

Understanding Cloud Computing, Understanding Computer Security and Passwords, Protecting your Files and folders, Identify malware, Virus and email phishing Learners were trained with the following objectives in mind:

1. To understand the value of modern Technology and how to use it for their benefit.
2. To prepare them to meet the varying and challenging needs of the job and organisation.
3. To provide knowledge and skills to new entrants and to help them to perform their job well.
4. To coach trainees for employees to apply for basic and interim level of jobs in the IT industry
5. To guide trainees to new and innovative ways and techniques of prospecting for IT jobs.

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

Status: Sustain

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.

This course is run online via zoom and therefore we were able to reach Eritrean communities in the UK and overseas. Like the IT Engineering Course, participants join from all over the world, including Europe, the USA, Canada, Australia, Israel and many more. The course is open to everyone. So -5- the learners consist of young adults, adults and mothers. The sessions have been delivered every Wednesday from 7 to 9 pm UK time. Although the number of attendees varies, a total of 79 students were registered to pursue the course, 20 of them completed the course with certificates.

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 continue to show 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. According to students' feedback they give testimony that they were able to use computers and the internet confidently and securely. The course is highly rated, and students were able to apply the applications and skills they learnt into their day to day activities. As reported last year this has a high impact, especially, mothers were able to help their children with their homework and able to communicate better with professionals.

English Conversation classes

Status: Under review in 2023/2024

This program 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 7:00 – 8:00 pm uk time. Teachers were frequently taking feedback from service users choosing topics, and in general how the course needed to be delivered. This programme started April 2021 and was run as a zoom drop-in session every Friday, on topics chosen in the day, and learners are encouraged to interact and converse on the topic, and it was very encouraging to see progress in the students. Usually the number of participants is between 10-15 participants and sometimes it peaks to 24.

While this continued in 2023/2024, the trustees held consultations with the Lead Trainer and another FNAN Mentor who is highly experienced with ESOL. In order to run this programme in sustainable fashion, the consultations recommended that:

a) In 2024/2025 that this need to have two elements: English Conversations and ESOL(English for Speakers of Other Languages),

b) So that students commit to the course a fee of £60, with registration instead of drop-in sessions, and with certificate at the end of the 6 months period. See the Outlooks and Plans For 2025/2026 section at the end of this report.

Tigrinya: Mother-Tongue for children

Status: Under review in 2023/2024

This programme started January 2021 and was run on six monthly basis, second group in January 2022. The pilot project was put under review in 2023/2024, and there were no classes in this year.

In consultation with parents and Teachers it was decided that this class needs to match with the UK academic year that starts in September and finishes in June. It was agreed to start registrations in September 2024.

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.

Engaging with the community

Status: Sustain

In addition to regular and established activities that FNAN renders to the advancement of health or the saving of lives (charitable object c) and the advancement of education (object b), FNAN frequently engages the community in a number of ways such as holding monthly webinars on empowerment, holding seminars to the community and get together events to nurture its volunteer, here are the events that were held in line to (charitable objects a and d); In chronological order:

On December 16, 2023 FNAN held a Christmas Dinner Party for the elderly in our community in London, at Hilldrop community Centre, Community Lane Hilldrop Road London N7 0JE. With FNAN Volunteers preparing Food and Gifts. It was a happy occasion attended by close to 20 Elders.

On January 20, 2024 FNAN held ADHD and Special Needs awareness day for parents by inviting a Practitioner in the field.

On February 08, 2024 Zoom Event on UK General Immigration issues and Focus on recent changes in UK immigration laws. On February 17, 2024 Zoom Event FNAN held ADHD and Special Needs (Introduction to ABA Therapy) awareness day for parents by inviting a Practitioner in the field.

On February 22, 2024 Zoom monthly Webinar: Finance Matters with two practitioners in the field.

On March 22, 2024 Zoom monthly Webinar: Housing and Immigration Webinar delving on the state of UK Housing and how it is affecting our community. On April 19, 2024 Zoom monthly Webinar: Businesses Promote Your Services To The Growing FNAN Community.

FNAN Anniversary Conference

Status: Sustain

FNAN held its first of a kind, an annual conference, on its 4th anniversary on 24 of June 2023 In London, courtesy of the INITIATIVES OF CHANGE UNITED KINGDOM for availing their lovely conference rooms. This was a very significant event. In addition to Mentors from London and suburbs our dedicated mentors came all the way from Leeds, Coventry and Birmingham. It was a fully packed, productive conference with a number of presentations from each FNAN community focus group and full of testimonials from beneficiaries. Here is a highlight of the event.



Outlooks and Plans For 2025/2026

FNAN UPSKILL 2024-2025

Marking the popularity and benefits of FNAN Training Courses, FNAN has launched FNAN UPSKILL 2024-2025 campaign in September 2024. This is a result of a series of consultation processes that was run in 2023/2024 with FNAN services users and dedicated volunteer trainers for the services that are with Status: Under Review.

The purpose of this is to answer three objectives:

- a) Make FNAN training sustainable,
- b) Have a measurable commitment from service users that they complete their training, and
- c) How to incentivise more trainers in other education areas that advance FNAN's charitable objectives.

This resulted in the following actionable points:

- a) Charging a nominal fee of £60 paid directly to the trainers,
- b) Running a course for reasonable length of time, 6 months,
- c) Having a workable lesson plan, registration and attendance processes in place and
- d) Issuing a certificate of completion to the trainees who surmounted the qualification level the trainer has set for the course.

FNAN Business Directory

In 2025 FNAN has a plan to launch a business directory fnanbusinessdirectory.org to engage the community with businesses and services run by community members. This will help FNAN fulfil one of its charitable objectives: community development, while raising funds from subscriptions helping it to cover its running costs.

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 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024 £	2024 £	2024 £	2023 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income		539	-	539	2,611
Total incoming resources		539	-	539	2,611
Costs of generating funds					
Costs of generating voluntary income		-	-	-	
<i>Costs of charitable activities</i>		1,394	-	1,394	2,285
<i>Governance costs</i>		-	-	-	
Total resources expended		1,394	-	1,394	2,285
Net incoming resources		(855)	-	(855)	326
Reconciliation of funds					
<i>Total funds brought forward</i>		3,680	-	3,680	3,354
Total Funds carried forward		2,825	-	2,825	3,680

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 18 to 19 form an integral part of these accounts.

**FNAN Eritrean Youth and Family
Outreach
Income and Expenditure Account
for the year ended 31 March 2024**

	2024	2023
	£	£
Turnover	539	2,611
Direct costs of turnover	1,394	2,285
Gross surplus	(855)	326
Governance costs	-	-
Surplus on ordinary activities before tax	(855)	326
Surplus for the financial year	(855)	326
Gift Aid Payments	-	
Retained surplus for the financial year	(855)	326

All activities derive from continuing operations

The notes on pages 17 to 18 form an integral part of these accounts.

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2024**

	2024	2023
	£	£
Excess of Expenditure over income before realisation of assets	(855)	326
Profit per Profit and Loss account	(855)	326
Net Movement in funds before taxation	(855)	326

FNAN Eritrean Youth and Family Outreach
Movements in revenue and capital funds
for the year ended 31 March 2023

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Total
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	3,680	-	3,680	3,354
Recognised gains and losses before transfers	(855)	-	(855)	326
	-	-	-	3,680
Transfers (to)/from fixed asset funds	-	-	-	-
Closing revenue accumulated funds	2,825	-	2,825	3,680

			£	£	£
Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2024	2023
		£	£	£	£
Revenue accumulated funds	-	2,825	-	2,825	3,680
		-	-	-	-
Total funds	-	2,825	-	3,225	3,680

The notes on pages 18 to 19 form an integral part of these accounts.

FNAN Eritrean Youth and Family Outreach
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Cash at bank and in hand		2,825	3,680
Net current assets		<u>2,825</u>	<u>3,680</u>
Total assets less current liabilities		<u>2,825</u>	<u>3,680</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges			
Net assets including pension asset / liability		<u>2,825</u>	<u>3,680</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		2,825	3,680
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		2,825	3,680
Restricted income funds			
Restricted capital funds			
Total restricted funds		-	-
Total charity funds		<u>2,825</u>	<u>3,680</u>

Ellen Haile

Trustee

*Approved by the board of trustees on 28 January
2025*

FNAN Eritrean Youth and Family Outreach
Notes to the Accounts
for the year ended 31 March 2024

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.