
FARSOPHONE ASSOCIATION IN BRITAIN

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2013

CHARITY NO. 1070348

FARSOPHONE ASSOCIATION IN BRITAIN
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Page 12 does not form part of the accounts prepared under the Charities Act 2011 (1993)

Board of Trustees

Mr Farhad Asour	-elected in Oct 2011 for three terms, resigned July 2013
Mrs. Masoumeh (Safoura) Badaei	-elected in Oct 2011 for three terms
Mr Parviz Ghoddoomi- Zadeh	-co-opted in May 2013
Dr Omid Masoud	-elected in Oct 2010 for three terms, resigned Aug 2013
Miss Shima Madaeni (Treasurer)	-elected in Oct 2012 for three terms, resigned Sep 2013
Mr M M Mojabi (Treasurer)	-elected in Oct 2009 for three terms, retired Oct 2012
Mr Ali Radfar	-elected in Oct 2011 for two terms
Mr Faramarz Radfar	-elected in Oct 2012 for three terms
Mr Ali Razavi (Secretary)	-elected in Oct 2010 for three terms
Mrs Poury Sadigh	-elected in Oct 2012 for three terms
Mrs Negeen Zohari (Chair)	-elected in Oct 2011 for three terms

a term is defined as the period from one AGM to the next

Administration office: Golders Green Library
156 Golders Green Road
London
NW11 8HE

Charity registration No: 1070348

Independent Auditors TKG Partnership Ltd
Chartered Accountants & Registered Auditors
Unit 3, Gateway Mews
London
N11 2UT

Bankers: H S B C

Funding authorities: Trust for London
Mercers' Company

The board of trustees present their report along with the financial statements of the charity for the year ended 31 March 2013. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution and applicable law.

Board of trustees

The board of trustees who have served during the year under review and since the balance sheet date are shown on page 1. Appointment of trustees is governed by the constitution.

Constitution and objects

Farsophone Association in Britain is a registered charity and is governed by its constitution.

In the strategic framework approved by the board in 2009, our vision is that our community as a whole, and its members as individuals, are able to achieve their optimal potential; and to play active and positive roles in life in the UK. Our mission is to mobilise and empower our community to achieve the above vision in harmony with other communities and the overall UK society. "Our community " is broadened to: "all Iranians and all those who speak, or have an interest in, any of the languages of [i.e. spoken in] Iran and its historical and cultural neighbours."

Our objects as stated in our constitution are:

- 1) The relief of poverty by the provision of advice about benefit entitlements, interpretation and translation, education and employment.
- 2) The advancement of education by the provision of English language classes and vocational training courses, and the provision of advice about such courses.
- 3) The relief of suffering, caused by bereavement, war or natural disaster, by the provision of counselling.
- 4) The provision of facilities to the community for leisure time occupation and recreation.

Development, activities and achievements

The board of trustees consider that the charity's activities in meeting its objectives have been satisfactory. We have continued to prepare steadily for its long-term recovery and development and have made further progress in consolidating our key services. However we face challenges particularly regarding funding.

Farsophone Counselling and Psychotherapy Service (FCS)

In 2010 we were awarded further funding from Trust for London of £80,000 over three years from April 2010 (Year 1: £35,000, Year 2: £25,000, Year 3: £20,000). This has helped us improve the quality and effectiveness of this free service and its management. FCS is now a highly respected organisation in the field of mother tongue counselling and psychotherapy and collaborates with a wide range of organisations. It produces an annual report setting out its activities and developments in detail. It continues to operate from the Information and Advice Centre of Edgware Community Hospital, in partnership with NHS Barnet.

Trust for London remained the main funder for our counselling project during the year to 31 March 2013. Their grant of £20,000 together with a grant of £1,500 from Mercers' company and contribution from Farsophone's unrestricted funds (mainly individual donations) enabled us to cover the coordinator's salary for two days per week and the running costs of the service. We have also benefited as before from substantial voluntary work by our counsellors, coordinator and managing supervisor. We have also been paid for counselling services we provided under two contracts with the Multilingual Wellbeing Service (MWS). One is funded as part of a Big Lottery Fund grant to MWS and the second is for IAPT counselling work under a contract between MWS and the NHS.

In our last annual report, we mentioned that "further fund raising for this service is an urgent task and our current focus". Unfortunately despite making several fund applications since April 2012, we have only had one success (£1,500 from Mercers' company). In May 2013, we re-established a board subcommittee with the specific responsibility for the counselling service. In addition to strategic matters including fund raising, the subcommittee is re

Despite financial challenges, both 2012-13 and the period since April 2013 have been productive and successful for the counselling service. Our dedicated team of volunteer counsellors and psychotherapists continued delivering high quality family/couple and individual counselling in a culturally and linguistically appropriate way for non-English speaking communities. During the past year we provided individual counselling in Farsi (Persian), French, Punjabi and Urdu. Our family/couple therapy service is provided in Farsi (Persian) and French.

FCS has continued its initiatives in making new partnerships to address the needs of non-English speaking communities by supporting them to access suitable mental health services. In our previous annual report, we mentioned our major initiative in establishing Multilingual Wellbeing Service (MWS) which is continuing its work in meeting the needs of many communities and establishing links for close collaboration between different communities and organisations. In addition to MWS, we have established a partnership with Barnet Asian Women Association (BAWA) to provide a satellite clinic in the North Finchley area. This is to address the psychological needs of North London Asian women suffering from domestic violence.

Older Adults Service

Farsophone has maintained its highly popular twice monthly daytime events for older adults at the Meritage Centre of Age UK Barnet in Hendon. The average number of people attending these events has steadily increased and now it regularly exceeds 70. From 2007 to 2009 this service was run fully by volunteers. In March 2009 City Bridge Trust awarded Farsophone a grant to employ a part time coordinator for this service for two years.

In less than two years of working with our many excellent volunteers, the coordinator helped consolidate this service. Since she left, we have continued to maintain and develop the service through the dedicated work of volunteers. The events now largely cover their own running costs. We are using them as a platform to develop further services and activities (as far as possible **led by** older adults as well as **for** them). We have started a review of our processes and the strengthening of our management for this service in preparation for its further development. We have run surveys regarding the needs of those who are able to attend our events as well as those who are not able to do so for various health or practical reasons. We are also exploring paths of working more closely with Age UK Barnet as well as other community and voluntary organisations. To help with this process, we have started a programme of seconding volunteers to Age UK Barnet. Management at Age UK as well as service users and guests have been expressing their admiration for the dedication and effectiveness of our volunteers.

Our latest initiative is to establish a network of old people and family carers to share information and experience and to identify the precise needs and what Farsophone can do to help meet those in need.

Welfare and Legal Service

The charity continued its Welfare and Legal information and support service through the work of dedicated staff and volunteers. In doing this we have worked with and mutually supported more than thirty advice organisations and law firms, notably Barnet Refugee Service, Barnet Law Service, Disability Action in the Borough of Barnet, Afghan Association (PAIWAND), Iranian Disability Support Association, Iranian & Kurdish Women Rights Organisation, and Barnet College Information, Advice and Guidance Service. As mentioned in previous reports, in 2009, Farsophone reformed this service by recruiting a very experienced advisor to supervise it and lead its development on a voluntary basis. From June 2011 we employed our long time volunteer case worker, as a trainee on a modest salary. The trustees are aware that we need to provide more support to our very good staff and volunteers in developing this service.

Youth Network, education and career mentoring

The Education and Career Mentoring programme is continuing informally and limited to Farsophone's volunteers and a small number of people who approach us. We are extending this service through voluntary work and network support. We are also organising periodic seminars and talks on approaches to improving one's command of the English language and on career development. Through the Welfare and Legal service, we support individuals and families to find and enrol in appropriate schools and colleges.

Cultural Club - Barbad

Farsophone's cultural club, Barbad, has in the past organised very successful and popular events celebrating festivals in the Iranian calendar. The board of trustees and the relevant volunteers are currently reviewing our activities in this area with the aim of refocusing our limited resources most effectively.

Library

We have maintained our Persian lending library service through the work of dedicated volunteers. We have also established a "branch" at the Meritage Centre. Our library members, particularly those attending our older adults events, have benefited from this convenient service which is fully accessible. We hope to be able to dedicate more resources to the Library service, first defining a long term strategy for it and then upgrading the service accordingly in the near future.

Community Support

The charity has depended on the communities surrounding it in two vital ways: participation of volunteers at all levels, and generous donations by individuals and companies. Volunteering continues to be central to our ethos and our activities are mainly led and inspired by volunteers. We have also benefited from small and large donations from members and supporters without which we could not continue.

Financial review

Total income in the year amounted to £61,522 (2011-12: £73,785) with total expenditure amounting to £56,073 (2011-12: £69,386) giving a surplus in the year of £5,449 (2011-12: £4,399). Accumulated income reserves at the balance sheet date were in surplus in the sums of £14,939 (unrestricted) (31 March 2012: £9,475) and zero (restricted) (31 March 2012: zero) whilst capital reserves amounted to £444 (31 March 2012: £459) giving a total reserve surplus of £15,383 (31 March 2012: £9,934).

Future developments

The charity has been able to provide a very good level of service using skilled and dedicated volunteers and only three part time staff. The board of trustees follow a funding strategy based on a range of funding sources from small regular personal donations through to grants from charitable trusts for specific projects. It is just as important to strengthen and expand the organisation's community links. This will help ensure that it remains sensitive and accountable to the community. It will also ensure that it continues to benefit from wide support morally, financially and through the direct contribution of volunteers in its activities and leadership.

Risk management

The board of trustees actively reviews the major risks which the charity faces on a regular basis. It has continued to maintain strong controls over key financial systems. The board of trustees is very aware of the risks involved in rapid growth without sufficient capacity for strong management and governance. It is taking steps to ensure that the organisation develops in a balanced way and invests sufficiently in its management and governance capacity. However, currently the single top priority is raising funds for core costs and key services.

Reserves policy

The charity has a capital reserve representing the net book value of the functional fixed assets held at the balance sheet date. Unrestricted reserves relate to donations and other self generated income, which are used by the charity to further its aims and cover costs not funded by grant income.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the board of trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The board of trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (1993). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with Charity Law, as the charity's trustees, we certify:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

Approval

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the board of trustees and signed on its behalf by:



Mr Ali Razavi
Trustee - Secretary

25 September 2013

FARSOPHONE ASSOCIATION IN BRITAIN
REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

We have audited the financial statements of Farsophone Association in Britain for the year ended 31 March 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom GAAP)

This report is made solely to the Charity's trustees, as a body, in accordance with Section 144 (43) of the Charities Act 2011 and the regulations made under section 154 (44) of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under section 144 (43) of the Charities Act 2011 and report in accordance with regulations made under section 44 of the Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK & Ireland). Those standards require us to comply with the Auditing Practices Boards (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of financial statements. In addition we read all the financial and non financial information in the trustees' annual report to identify material inconsistencies with the audit financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2013 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



TKG Partnership Ltd

Chartered Accountants & Statutory Auditors

Unit 3, Gateway Mews, Ringway, Bounds Green, London, N11 2UT.

25 September 2013

FARSOPHONE ASSOCIATION IN BRITAIN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013

	Notes	Restricted funds 2012/13 £	Unrestricted funds 2012/13 £	Total funds 2012/13 £	Total funds 2011/12 £
Incoming Resources					
Grants receivable	1	29,615	-	29,615	31,417
Donations & other income	2	-	31,907	31,907	42,368
Total incoming resources		29,615	31,907	61,522	73,785
Resources Expended					
Direct charitable expenditure	3	29,630	23,138	52,768	65,576
Management and administration	4	-	3,305	3,305	3,810
Total resources expended		29,630	26,443	56,073	69,386
NET SURPLUS/(DEFICIT) IN YEAR	5	(15)	5,464	5,449	4,399
	Designated Capital funds 2012/13 £	Restricted funds 2012/13 £	Unrestricted funds 2012/13 £	Total funds 2012/13 £	Total funds 2011/12 £
Net movement in funds for the year	-	(15)	5,464	5,449	4,399
Movement of functional fixed assets	(15)	15		-	
Total funds brought forward	459	-	9,475	9,934	5,535
Inter funds transfer	-			-	-
Total funds carried forward	444	-	14,939	15,383	9,934

The statement of financial activities includes all gains and losses for the year. All incoming resources and resources expended derive from continuing activities.

FARSOPHONE ASSOCIATION IN BRITAIN
BALANCE SHEET
AS AT 31 MARCH 2013

	<u>Notes</u>	<u>2012/13</u>		<u>2011/12</u>	
		£	£	£	£
Fixed assets					
Tangible assets	6		444		459
Current assets					
Debtors	7	6,664		3,714	
Cash at bank and in hand		<u>12,071</u>		<u>8,506</u>	
		18,735		12,220	
Creditors: amounts falling due within one year	8	<u>(3,796)</u>		<u>(2,745)</u>	
Net current assets			14,939		9,475
Total assets less current liabilities			<u>15,383</u>		<u>9,934</u>
Funds					
Designated funds	9		444		459
Restricted funds	9		-		-
Unrestricted income funds	10		14,939		9,475
Total funds			<u>15,383</u>		<u>9,934</u>

Approved by the Board of Trustees on 25 September 2013 and signed on their behalf



Mr Faramarz Radfar
Trustee



Mr Ali Razavi
Trustee - Secretary

Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005) issued in March 2005.

Incoming resources

Grants receivable are included in the incoming resources as restricted funds in the year to which they relate or the relevant expenditure has been expended. The income from fund-raising is shown gross, with the associated costs included in fund-raising costs.

Taxation

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Management and administration expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activities or fund-raising events.

Fund-raising costs

Fund-raising expenditure comprises costs incurred in connection with specific fund raising events and activities.

Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- office equipment	25% per annum on straight line basis
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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 earmarked by the board of trustees for particular use.

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

FARSOPHONE ASSOCIATION IN BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

	2012/13	2011/12
	£	£
1 Grants receivable		
Milly Apthorp Charitable Trust	-	583
Trust for London	20,000	25,000
City Bridge Trust	-	5,834
Mercers' Company	1,500	-
Fees for counselling (contract with MWS for IAPT counselling)	2,000	-
Fees for counselling (contract with MWS funded by BLF)	6,115	-
	<u>29,615</u>	<u>31,417</u>
2 Donations & other income		
Donations	16,027	26,586
Membership fees	144	178
Social care for 60+	15,699	15,536
Other	37	68
	<u>31,907</u>	<u>42,368</u>
3 Direct charitable expenditure		
Depreciation	300	437
Other running costs - direct charitable expenditure	52,468	65,139
	<u>52,768</u>	<u>65,576</u>
4 Management and administration		
Audit and accountancy	500	500
Other running costs - management and administration	2,805	3,310
	<u>3,305</u>	<u>3,810</u>
5 Net movement in funds for the year		
This is stated after charging:		
Depreciation of owned fixed assets	300	437
Auditors fees	500	500
6 Tangible fixed assets		
	Office Equipment £	
Cost		
At 1 April 2012	5,475	
Additions	285	
At 31 March 2013	<u>5,760</u>	
Depreciation		
At 1 April 2012	5,016	
Charge in year	300	
At 31 March 2013	<u>5,316</u>	
Net book value		
At 31 March 2013	<u>444</u>	
At 31 March 2012	<u>459</u>	

FARSOPHONE ASSOCIATION IN BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

	2012/13	2011/12		
	£	£		
7 Debtors				
Amounts due within one year				
Prepayments and accrued income	6,464	3,614		
Other sundry debtors	200	100		
	<u>6,664</u>	<u>3,714</u>		
8 Creditors				
Amounts falling due within one year				
Accruals and deferred income	2,612	1,106		
Other taxation and social security	1,184	1,639		
	<u>3,796</u>	<u>2,745</u>		
9 Restricted/Designated reserves				
Capital reserve - designated:				
Balance at 1 April 2012	459	889		
Surplus/(deficit) in year	(15)	(430)		
Balance at 31 March 2013	<u>444</u>	<u>459</u>		
Grant funding reserve - restricted:				
Balance at 1 April 2012	-	-		
Surplus/(deficit) in year	-	-		
Inter fund transfer	-	-		
Balance at 31 March 2013	<u>-</u>	<u>-</u>		
10 Unrestricted reserves				
Income & Expenditure account:				
Balance at 1 April 2012	9,475	4,646		
Surplus/(deficit) in year	5,464	4,829		
Inter fund transfer	-	-		
Balance at 31 March 2013	<u>14,939</u>	<u>9,475</u>		
11 Analysis between fund balances				
	Designated	Restricted	Unrestricted	Total
	£	£	£	£
Tangible fixed assets	444	-	-	444
Net current assets	-	-	14,939	14,939
	<u>444</u>	<u>-</u>	<u>14,939</u>	<u>15,383</u>

11 Section 37 of the Local Government & Housing Act

The grants receivable for the year were expended for the purpose for which they were awarded.

12 Transactions with members of The Board of trustees

No remuneration is payable to the members of The Board of Trustees. Any transactions involving members of the Board of Trustees were carried out in the normal course of activities of the charity.

FARSOPHONE ASSOCIATION IN BRITAIN
DETAILED INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2013

	2012/13 £	2011/12 £
Income		
<u>Restricted income (grants receivable and contract income)</u>		
Milly Apthorp Charitable Trust	-	583
Trust for London	20,000	25,000
City Bridge Trust	-	5,834
Mercers' Company	1,500	-
Fees received for counselling (contract with MWS for IAPT counselling)	2,000	-
Fees received for counselling (contract with MWS funded by BLF)	6,115	-
	29,615	31,417
<u>Unrestricted income (fundraising and other)</u>		
Donations	16,027	26,586
Social Care for 60+ (note 1 below)	15,699	15,536
Membership fees	144	178
Other operating income	37	68
	61,522	73,785
Expenditure		
Staff salaries	28,059	35,789
Volunteer expenses (excluding 60+ project)	1,184	1,808
CRB Volunteers	25	42
Insurance	615	691
Printing, postage, stationery and other office expenses	869	1,072
Telephone and internet	1,531	2,177
Repairs & maintenance (includes software & minor equipment)	-	80
Audit & accountancy	500	500
Counselling supervisor fees	3,930	3,950
Fee to counsellors under MWS contract (funded by BLF)	234	-
Subscriptions	412	647
AGM expenses (Hall Hire)	70	60
Depreciation	300	437
Fund raising	1,393	-
Staff travel and subsistence	-	66
Social care for 60+ excluding salary costs (Note 2 below)	15,103	17,126
Rent	1,757	1,595
Volunteer education support	91	2,000
Staff and volunteer training	-	1,344
Other Expenses (interest)	-	2
	56,073	69,386
NET INCOMING/(OUTGOINGS) IN YEAR	5,449	4,399
1. Social care for 60+ - analysis of income		
Entry fees and surplus sales	13,955	13,495
Contributions to the musician's fees	1,744	2,041
	15,699	15,536
2. Social care for 60+ - analysis of costs		
Food, fruit and other consumables	10,549	11,674
Hall rental	1,150	1,068
Volunteers' expenses	1,464	1,932
Musician fees	1,940	2,221
Coach hire, pet'l, park'g	-	231
	15,103	17,126