

Company Registration No: 06496707

Charity No: 1123786

ARCHITECTURE SANS FRONTIERES – UK

(COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2017

ARCHITECTURE SANS FRONTIERES – UK

(COMPANY LIMITED BY GUARANTEE)

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**ARCHITECTURE SANS FRONTIERES – UK
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**COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2017**

Chairperson	Rubbina Karruna
Company registration number	06496707
Charity registration number	1123786
Registered office	Impact hub Islington 27, Dingley Place London EC1V 8BR
Accountants	Accountability Europe Ltd Omnibus Workspace 39-41 North Road London N7 9DP
Independent Examiner	Goldwins Chartered Accountants 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Co-Operative Bank Plc Head Office PO Box 101 Balloon Street Manchester M60 4EP

**ARCHITECTURE SANS FRONTIERES – UK
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**DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2017**

The directors, who are also trustees, present their report and accounts for the financial year ended 28th February 2017.

The directors of ASF-UK serving during the year and since the year end were as follows:

R Karruna - Chairperson
Y Deane - co-opted 2nd July 2016
I Bauman
A Hart
K Firth
N Daniels - resigned 2nd July 2016
H Jones - resigned 2nd July 2016

1.1 Structure, Governance and Management

1.1.1 Governing Document

Architecture Sans Frontières-UK is a registered charity company limited by guarantee, incorporated on 07 February 2008, with a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding one pound (£1.00).

1.1.2 Recruitment and Appointment of Trustees

The company is governed by a board of directors who are also trustees for the purposes of charity law and under the company's Articles of Association are known as Directors. Under the requirements of the Memorandum and Articles of Association the number of the members of the board of trustees shall be not less than two and not subject to any maximum number. General meetings need two persons entitled to vote upon the business to be transacted for a quorum.

Recruitment in future will be by advertisement through local and national newspaper, local organization's newsletters, by networking and targeting specific groups to attract a diverse trustees' membership. The trustees have the power to co-opt members to fill specialist roles, for example, with financial expertise. Such member shall hold office until the next annual general meeting but then be eligible for election.

There are currently five members on the board of trustees. The board shall from time to time elect from the board of trustees a chair and may determine for what periods they are respectively to hold office. The chair or joint chair shall be entitled to preside at all meetings of the trustees.

Trustee's induction and training

Potential and co-opted trustees will be interviewed by the Chair and/or the Director, introduced at a subsequent meeting where she/he has the opportunity to observe before deciding to join the board. After appointment, the new Trustee will be issued with an induction pack, which will include copies: description of Trustees' roles and duties, lists of fellow trustees, and contact numbers, Memorandum and Articles of Association. Followed by an induction meeting with the Chairperson setting out legal obligations under charity and company law, the committee and decision making process, the strategy plan and recent financial performance of the charity, as set out in the latest published account. This meeting lasts approximately one hour.

Trustees are encouraged to attend appropriate internal and external trainings, at no cost to them, which will facilitate the undertaking of their role.

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Risk management

The Board of Trustees will work with associates to develop a risk register for the charity which will outline the key risks for both the charity overall and programme specific risks. Each risk will be rated, have a risk owner and a risk mitigation strategy.

The risk matrix will be reviewed at each trustee meeting and associates will review the risk matrix at least four times a year at appropriate associate meetings to ensure the risk register is current.

The organisation

The trustees are responsible for setting the strategic direction of the organization and policies, staff recruitment and financial management. There are currently 5 trustees from a variety of professions and backgrounds relevant to the work of the charity. They meet quarterly – every trustee member has one vote.

The management team has responsibilities for day to day operations and activities, fundraising, ensuring the charity delivers the services specified, volunteer and intern supervision and continued development of their skills and working practices in line with good practice.

Related parties

The charity has long-term relationships with:

- ASF-International
- RIBA CPD
- University College London, The Bartlett Development Planning Unit
- University of Sheffield, School of Architecture
- University of Westminster, Faculty of Architecture and the Built Environment

1.2 Objectives of ASF-UK

1.2.1 Training and Capacity Building

Ensure that an understanding of the core principles behind community participation, appropriate design, urban resilience and sustainability becomes an integral part of the education and practice of built environment practitioners by: working with universities and bodies (such as RIBA) to influence the way built environment disciplines are taught; creating capacity building opportunities through independent-learning initiatives, seminars, and action learning workshops; and producing and disseminating learning resources.

1.2.2 Live Projects

Support emergency and development programmes to ensure that they lead to equitable built environment processes and outcomes, by forging relationships with the governments, civil society organisations and community groups running initiatives, and encouraging and facilitating the involvement of built environment professionals with a people-centred and participatory approach.

1.2.3 Advocacy

Influence urban policy and planning processes by mainstreaming methodologies and practices focused on democratic and resilient city-making aimed at producing more equitable and sustainable urban development processes.

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1.3 Programmes and Activities

Our actions are structured into three programmes: Change by Design, Resilience by Design, and Challenging Practice. Change by Design explores participatory design and planning as tools for advancing social justice and improving democratic decision-making in processes of urban change. Resilience by Design addresses socio-ecological issues in the context of rapid urban change, climate hazards, resource scarcities and depleted ecosystems. CbD and RbD are supported by, and feed into our independent learning programme Challenging Practice – a course that seeks to enable built environment practitioners to engage reflexively with the challenges of equitable and sustainable urban development.

1.3.1 Change by Design

Change by Design unites a series of workshops and seminars developing and disseminating a participatory design methodology with the objective to contribute to the empowerment of urban marginalised groups and communities.

The programme is concerned with advancing the thinking and practice of participatory design in ways that contribute to the democratisation of city-making and to addressing urban socio-spatial inequalities. Activities focus on contested urban sites such as informal settlements and inner city areas that have been earmarked for regeneration, both in the Global South and the UK. Through its commitment to action learning and knowledge co-production, Change by Design uses urban design and planning skills to support community groups in developing plans and strategies that foster the production of more just cities.

Training and Capacity Building

In 2016/2017, the Change by Design programme continued to focus on the development of long-term collaborations with civil society partners, with the objective to enhance the impact and sustainability of its activities. Activities focused on two strategic partnerships, one focusing on activities in London with Citizens-UK TELCO, and one building on the relationship with Development Action Group in Cape Town, South Africa.

TELCO Partnership Reclaiming Regeneration Course

In September and October 2016, ASF-UK held four evening workshops which formed a short course on community-led planning for members of TELCO (The East London Communities Organisation), a local chapter of Citizens UK. The course was entitled 'Reclaiming Regeneration: tools and tactics for community-led development', and was developed to boost the knowledge and capacity of four communities in East London who are experiencing large-scale urban regeneration projects within their neighbourhoods.

The course was based on ASF-UK's Change by Design methodology and aimed to provide an introduction to relevant professional terms and processes that the participants will be engaging with going forward. Each workshop explored a different theme such as: the importance of briefing documents, the role of master plans in the planning and design process, options for self-provided housing, and policy frameworks relevant to community-led development. The ASF-UK team facilitated a variety of group activities and lively discussions, which enabled the workshop participants to unpack the many issues raised and to relate them to their own experience.

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The sessions were held in Redbridge, Tower Hamlets, Hackney and Newham, all of which are areas that are seeing dramatic changes to their built environment. Each neighbourhood was used as a case study for one of the workshops, with local residents discussing the positive and negative factors of the regeneration processes that are affecting them. Using a range of action-planning tools, the community groups worked together to generate ideas and solutions that would help them to influence future development within their local areas.

TELCO Partnership CLT Masterclass

On Saturday, 11 Feb 2017, Architecture Sans Frontières-UK members joined members of TELCO Citizens (The East London Citizens Organisation), a chapter of the national Citizens UK community organising charity, in facilitating a Community Land Trust (CLT) Masterclass. The goal was that by the end of the workshop, participants would have a good knowledge of the CLT model and feel comfortable fielding questions or making a case for it.

DAG Partnership Cape Town Report Launch

We are delighted to announce that a new report based on the findings of our Change by Design workshop in South Africa, 'Reimagining Regeneration through Participatory Design' is now available. The report outlines the findings of a 2-week workshop that took place in Cape Town in April 2015, resulting from a partnership between ASF-UK and Development Action Group (DAG), with the support of The Bartlett Development Planning Unit and UCL Urban Laboratory at UCL, and Sheffield School of Architecture at the University of Sheffield.

Advocacy

RIBA Future Leaders

In March 2016 ASF-UK presented at the RIBA future leaders conference. Using the context of the 2014 workshop Change by Design: Collective Imaginations for Contested Sites in Euston that focused on the impact of the HS2 proposal on the local community, ASF-UK introduced delegates to their socio-spatial participatory methodology through interactive activity enabling participants to engage with the complex challenges associated with more equitable forms of urban development.
Copper Box and TELCO AGM.

1.3.2 Resilience by Design

Resilience by Design is a programme that unites a series of live-projects and international workshops exploring socio-ecological issues in the context of rapid urban change, climate hazards, resource scarcities and depleted ecosystems.

It focuses on bridging local with scientific knowledge through spatial design by utilising an innovative participatory, action-learning and interdisciplinary methodology. With this approach we facilitate the formulation of integrated scenarios and concrete solutions that can facilitate long-term resilience in urban contexts, while retaining a strong pedagogical focus that allows communities and different stakeholders to understand and reflect on the complex interaction between humans and the ecosystems and territories they inhabit and transform.

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Training and Capacity Building

Nepal - Reactivating Traditional Urban Settlements through Integrated Design, Planning and Building Strategies

Stage 1 - International Workshop

The RbD team adapted the methodology for the first time to a post-earthquake scenario in which heritage, both tangible and intangible, were key cross cutting themes.

In September 2016, ASF-UK, in partnership with Architecture Sans Frontieres Nepal (ASF Nepal) brought a team of 44 international and local volunteer architects, urban planners, engineers, heritage specialists and community mobilisers to work with the community of Bungamati to help find ways to Build Back Better after the devastation of the earthquakes of April and May 2015.

Bungamati is a small town on the outskirts of Kathmandu. It has a population of around 6,000 and over 1,100 houses, most of which were damaged in the 2015 earthquakes. Bungamati is best known for its famous Buddhist temple of Machhindranath, which, sadly, was destroyed in the earthquakes. Bungamati is one of more than 50 historic city-states of the Kathmandu Valley, dating back to the 12th century and has a wealth of architectural and cultural heritage.

It has been over 18 months since the 7.8 magnitude earthquake of 2015 caused devastation across Nepal, yet in many parts of the Kathmandu Valley, reconstruction of homes is yet to begin. In Bungamati more than 560 homes collapsed and 290 left too dangerous to inhabit. Many people are now living in temporary shelters or in severely damaged houses. Apart from the reconstruction of important religious landmarks, there is very little visible progress being made. There has been almost no support for residents towards rebuilding their homes and livelihoods.

During this workshop, the participants worked alongside residents to co-design strategies for Bungamati, focusing on design, planning and building techniques. This workshop was an opportunity for residents to get an understanding of the potential ways in which they can rebuild their homes and revive activities in local spaces. Our approach aims to actively engage the local community and grassroots organisations in the developing of project. The workshop allowed us to get to know the community and gather important information to shape our future actions based on the needs identified through consultation of the community. We identified the potential for working further with a close knit neighbourhood in Bungamati, Chohel Nani, to develop a pilot program to implement reconstruction strategies devised during the workshop.

Stage 2 - Establishment of Field Team with ASF Nepal

ASF-UK supported two volunteers from the workshop to continue in Bungamati for 12 following weeks in order to continue working with the community of Chohel Nani to develop the strategies that emerged from the workshop. The objective was twofold: firstly to address the immediate situation and provide information on reconstruction phases, building techniques, rules and regulations and so on. Secondly to work with residents to find strategies for community-driven development in Bungamati.

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The result of this work comprises a reconstruction design concept that has been developed with the community and presented with drawings of the facades pre-earthquake, post-earthquake and in reconstructed state with the intent to transmit an appropriate way to preserve, rehabilitate and reconstruct this historical settlement and to build a strong community.

Stage 3 - Live Project

With support from ARUP who have offered a £10,000 donation from the Arup Disaster Relief Fund for the next phase of the Resilience by Design Nepal project, the programme will continue until the end of 2017, after which further funds will be sought. We are very pleased to have appointed a Nepali architect and heritage specialist to lead the next phase of the project, supported by two international volunteers, and to continue our partnership with ASF Nepal.

The next stage of the project aims to further support the community in Chohel Nani in the collaborative project for the reconstruction of their houses, with the goal of defining an appropriate collective intervention in Autumn 2017.

This will likely involve training in construction and community planning, as well as testing of resilient construction methods. Partnerships with local government and specialist groups will be sought to strengthen the basis of the work going forward.

Advocacy

The community of Tierra Baja, in Colombia, where RbD worked in 2014 and 2015 to develop a community-led Territorial and Environmental Plan has achieved a historic milestone in achieving a Collective Land Title. The residents are ready to start implementing their Collective Development Plan, with a workshop organised by FEM foundation, ASOCOC and Arquitectos sin Fronteras España (ASF Spain) on co-design and collective construction methods in April 2017.

The collective land title is the result of 6 years of struggle and multiple efforts, which ASF-UK are proud to have supported with and facilitated through participatory planning.

1.3.3 Challenging Practice

Challenging Practice is an independent-learning programme that seeks to enable built environment practitioners to engage reflexively with the challenges of inclusive and sustainable urban development. The course is based on principles of active, dynamic, and action-based learning. Its pedagogical framework is grounded in theories of situated knowledge and reflective practice, and places a strong emphasis on the ethical component of engaged learning.

Challenging Practice is an ASF-International programme coordinated by ASF-UK, and it is RIBA CPD accredited (Core Curriculum).

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Training and Capacity Building

During the year, we have consolidated the restructured stages and have now completely transferred to the new structure. Activities of the three stages in 2016/2017 are as follows:

Stage A. Learning in Action (former Stages 1+2)

The first stage of the programme provides an overview of the knowledge required to engage with vulnerable groups in an urban context. It includes a series of readings, and a live seminar that allows participants to test their knowledge through scenario-making and role-playing exercises set in real urban contexts.

374 participants to date (inc. Stage 2 pre-2016)

In 2016/2017, ASF-UK ran two two-day Stage 2 seminars in London, in May 2016 and November 2016.

The team also supported the first African Challenging Practice Stage A, which was held in Johannesburg in September 2016 at the University of Johannesburg's (UJ) Graduate School of Architecture, with the additional support of 1to1 – Agency of Engagement and Urbanists for Equity. The programme was hosted within UJ's Professional Practice course under the module: Alternative Practice. The course was adapted from the original ASF-International structure to tie into the curriculum of UJ, while employing ASF's principles of action-based and reflexive learning such as live debate and critically facilitated discussion exercises. The course was expanded beyond its normal two-day intensive workshop format into a three week, three part course that gave the 38 students and three facilitators time to absorb the ASF principles and adjust the course accordingly.

The next step in revitalising the programme will consist of the implementation of a new module structure for the preparatory readings of Stage A, including the updating of existing modules, the termination of some, and the addition of a few new ones.

Stage B. Reflecting in Action (former Stage 3)

The second stage of the course involves learning through action in urban environments marked by inequality and vulnerability. The aim is to offer participants a live immersion into critical and participatory modes of built environment practice.

In 2016/2017, ASF-UK launched opportunities for Challenging Practice course participants to participate in the Resilience by Design international workshop in Nepal, and the upcoming Change by Design workshop in Cape Town as a route to achieving certification for Stage B of the course. ASF-UK also supported 2 participants to do internships with 2 different organisations. Each participant negotiated conditions with their internship provider to suit the requirements of the Stage B learning outcomes.

Stage C. Reflecting on Action (former Stage 4)

The final stage is designed to provoke critical reflection on both the theoretical and fieldwork components of previous stages. The focus is on post-action reflection, and the aim is to encourage participants to situate their live experience within wider theoretical debates and approaches to practice, and within their own learning paths.

In 2016/2017, two new participants have signed up to undertake Stage C. The next step in the revitalisation of the course will be to review this Stage and see how we can help to support more participants to continue to the end of the course.

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1.3.4 Communications & Knowledge Exchange

Members Forum

ASF-UK invited current and prospective members to an evening event to share the latest project news and to understand how members can be more involved with the organisation. Experiences from associates and members alike were shared in what was an engaging evening, followed by a lively discussion.

Ideas were collected from existing and new members as to how we can provide a better offer, which will be turned into new initiatives by the Communications and Knowledge Exchange team in the coming months. This includes reigniting evening sessions to involve members, and forming volunteer groups for particular projects.

Record numbers of applications were received for the Resilience by Design and Change by Design workshops, demonstrating the increasing strength of our network and reach, which we will continue to expand and consolidate.

Plans for the Future

The company plans to continue the types of activities outlined above in the forthcoming years subject to satisfactory funding arrangements and course uptake.

Statement of Trustees' Responsibilities

The Trustees are required by law to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the company and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to 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.

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Public Benefit

The principal objects of the charity during the year are stated in section 1.2 of this report. The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in Section 17 Charities Act 2011. The trustees believe that the charity achieves a public benefit as detailed elsewhere in this report.

Approval

This report was approved by the Board of Directors and Trustees and signed on its behalf by:


.....
R Karruna - Chair

Date:20th July..... 2017

**ARCHITECTURE SANS FRONTIERES – UK
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARCHITECTURE SANS FRONTIERES – UK FOR THE YEAR ENDED 28 FEBRUARY 2017

I report on the accounts of the company for the year ended 28 February 2017, which are set out on pages 12 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Anthony Epton BA, FCA, CTA, FCIE
Goldwins
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Date:..... 2017

Architecture Sans Frontieres UK

Statement of Financial Activities

For the year ended 28 February 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
Income from:							
Donations		1,712	-	1,712	1,699	-	1,699
Charitable activities:							
Fee income	3	34,868	-	34,868	5,124	-	5,124
Investment income		1	-	1	18	-	18
Total income		<u>36,581</u>	<u>-</u>	<u>36,581</u>	<u>6,841</u>	<u>-</u>	<u>6,841</u>
Expenditure on:							
Charitable activities	4	36,869	-	36,869	22,244	5,450	27,694
Total expenditure		<u>36,869</u>	<u>-</u>	<u>36,869</u>	<u>22,244</u>	<u>5,450</u>	<u>27,694</u>
Net income/ (expenditure) for the year	6	<u>(288)</u>	<u>-</u>	<u>(288)</u>	<u>(15,403)</u>	<u>(5,450)</u>	<u>(20,853)</u>
Net movement in funds		<u>(288)</u>	<u>-</u>	<u>(288)</u>	<u>(15,403)</u>	<u>(5,450)</u>	<u>(20,853)</u>
Funds at the start of the year		<u>11,680</u>	<u>-</u>	<u>11,680</u>	<u>27,083</u>	<u>5,450</u>	<u>32,533</u>
Funds at the end of the year		<u><u>11,392</u></u>	<u><u>-</u></u>	<u><u>11,392</u></u>	<u><u>11,680</u></u>	<u><u>-</u></u>	<u><u>11,680</u></u>

Balance Sheet
As at 28 February 2017

	Note	2017 £	2016 £
Current assets			
Debtors	7	-	88
Cash at bank and in hand		<u>14,806</u>	<u>15,555</u>
Total Current Assets		14,806	15,643
Creditors: Amounts falling due within 1 year	8	<u>(3,413)</u>	<u>(3,963)</u>
Net Current Assets		11,392	11,680
Net Assets		<u>11,392</u>	<u>11,680</u>
Funds:	9		
Restricted Fund		-	-
Unrestricted funds:			
General fund		<u>11,392</u>	<u>11,680</u>
Total Funds		<u>11,392</u>	<u>11,680</u>

For the financial year ended 28 February 2017, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to Section 476, requiring an audit of these financial statements under the requirements of Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Board of Trustees on20th July..... 2017
and signed on their behalf by:


.....
R Karruna - Chair

The attached notes form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2017.**

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The charitable company is exempted from preparing cash flow statement due to the early adoption of the exemption available (update 1B effective Feb 2016) to the charities with income less than £500,000.

1.2 Going Concern

Based on the recent performance and good reserves, the trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.3 Income

Income is the amount receivable derived from grants and other services falling within the company's ordinary activities.

Donations income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Investment income is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest or dividends paid or payable by the investment fund manager.

Value Added Tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

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1.4 Funds

Unrestricted funds are those funds which the trustees are free to use in accordance with the charitable objects. Restricted funds are funds which have been given to carry out activities in furtherance of the charity's objectives.

Any income received that is for specific purposes is credited to Restricted Fund income and is shown separately in the Statement of Financial Activities. Similarly, any expenditure incurred in relation to that income is charged to the Restricted Fund. Charges are levied to the Restricted Fund in respect of management and administration costs, details of which are shown in the notes of the accounts. Resources expended are recognised in the period in which they are incurred.

2. Share Capital

The company has no Share Capital but is limited by guarantee of the members. Membership of the Association is obtained through application to the Trustees. In the event of a winding up, the liability of each member is limited to £1.

3 Course, Membership and Fee Incomes	Unrestricted	Restricted	2017	2016	
	£	£	£	£	
Challenging Practice Seminar	3,000	-	3,000	3,446	
Nepal Workshop 2016 (RbD Nepal 2016)	27,800	-	27,800	-	
Other membership and fee income	4,068	-	4,068	3,395	
	34,868	-	34,868	6,841	
4 Analysis of expenditure	Charitable activities		Support costs	2017	2016
	Unrestricted	Restricted	£	£	£
	£	£			
Staff costs	7,764	-	-	7,764	5,183
Direct costs	24,015	-	-	24,015	15,423
Office rent and services			461	461	488
Accountancy fees			1,596	1,596	1,309
Other administration costs			2,095	2,095	3,984
Bank charges			-	-	196
Other governance/ AGM costs			13	13	186
Independent examiner's fee			925	925	925
Support costs allocation	5,090	-	(5,090)	-	-
	36,869	-	-	36,869	27,694

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(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2017**

5 Staff costs

	2017	2016
	£	£
Core staff costs were as follows:		
Wages and Salaries	7,764	5,183
Other Staff costs	-	-
	7,764	5,183

Average Number of Staff

	2017	2016
	No.	No.
	1	2

No member of staff received emoluments of more than £60,000 in this year.

The total employee benefits including pension contributions of the key management personnel were £Nil (2016: £Nil). During the year there were no redundancy payments.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil) neither were they reimbursed expenses during the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

6 Net income/ (expenditure) for the year

	2017	2016
	£	£
Net income /(expenditure) for the year is stated after charging:		
Independent Examiner's remuneration:		
- Independent examination	925	925

**ARCHITECTURE SANS FRONTIERES – UK
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2017**

7	Debtors				
		2017	2016		
		£	£		
	Taxes and Social Security	<u>-</u>	<u>88</u>		
		<u>-</u>	<u>88</u>		
8	Creditors: amounts due within 1 year				
		2017	2016		
		£	£		
	Accruals	2,125	2,125		
	Other creditors	<u>1,288</u>	<u>1,838</u>		
		<u>3,413</u>	<u>3,963</u>		
9	Movements in Funds				
		At the start of the year £	Incoming resources £	Resources expended £	At the end of the year £
	Unrestricted funds:				
	General fund	11,680	36,581	36,869	11,392
	Total unrestricted funds	<u>11,680</u>	<u>36,581</u>	<u>36,869</u>	<u>11,392</u>
	Total funds	<u>11,680</u>	<u>36,581</u>	<u>36,869</u>	<u>11,392</u>

