

Company registration number: 03894990

Charity registration number: 1078794

Suffolk Refugee Support

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Suffolk Refugee Support

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Suffolk Refugee Support

Reference and Administrative Details

Trustees	Felicity Szesnat, Chair of Trustees Gerry Toplis Keith Faull Stuart Gordon, Honorary Treasurer Paul Reeves Olena Kushakovska James Wellesley Wesley
Senior Management Team	Rebecca Crerar, Charity Manager
Charity Registration Number	1078794
Company Registration Number	03894990
Registered Office	38 St Matthews Street Ipswich Suffolk IP1 3EP
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Suffolk Refugee Support

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Felicity Szesnat, Chair of Trustees
	Gerry Toplis
	Keith Faull
	Stuart Gordon, Honorary Treasurer
	Paul Reeves
	Olena Kushakovska (appointed 19 October 2023)
	James Wellesley Wesley (appointed 18 April 2024)
	William Atkins (resigned 26 September 2023)
	Amelia Whitworth (resigned 26 September 2023)
	Mary Engleheart (resigned 20 July 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 7/10/1999 and most recently amended 11/10/2012. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Directors of the Company are also charity Trustees for the purposes of charity law. The Trustees are elected by members, with a third of the Board required to stand for re-election each year at the AGM.

The Trustees do not derive any financial benefits from the charity.

Dr Felicity Szesnat was re-elected as the Chair of the Board of Trustees in October 2023, and Gerry Toplis was re-elected Vice-Chair. At the same meeting, Stuart Gordon was elected Honorary Treasurer, and Paul Reeves was elected Honorary Secretary. The Board would like to thank the out-going Honorary Treasurer, Keith Faull, for his work in this role. Since October 2023, two new Trustees have been co-opted by the Board to the Board: Olena Kushakovska and James Wellesley Wesley, bringing the total number of Board members to seven.

There are regular Trustee recruitment drives, which balance the frequency of those drives with the expertise required and workload demands.

Suffolk Refugee Support

Trustees' Report

Induction and training of trustees

Anyone interested in becoming a Trustee must complete an application form and is considered by the full Board for interview. If the Board is content to proceed, a selection panel consisting of at least three Trustees is constituted. If the candidate is successful at interview, they are invited to attend a Board meeting and, if the other Trustees are content, and the candidate remains willing to serve, they are co-opted until the next AGM. At the AGM, members vote to elect co-opted Trustees onto the Board. Trustees are given a formal induction and receive a Trustees' Handbook, which provides a history of the charity, its funding arrangements, its activities, and the responsibilities of Trustees, as well as a copy of the Memorandum and Articles. They are also sign-posted to the Charity Commission's "The Essential Trustee". Newly appointed Trustees are also provided with a mentor – this is one of the more experienced Trustees, who will meet with the new Trustee on a regular basis for as long as is deemed helpful.

Many of the Trustees are already involved in, or become involved in, other voluntary work for SRS, such as meeting and helping the service users and staff.

Objectives and activities

Objects and aims

Our charitable objectives require us to provide services to asylum seekers and refugees to support them in the process of having their legal right to protection recognised, and in having access to the same life opportunities as do other people living in the UK. Our activities, taken as a whole, deliver public benefit by supporting vulnerable new arrivals to successfully integrate into the Suffolk community, and lead a life they consider worthwhile.

Our client database, which records every client advice contact made, revealed that SRS helped a record 1,537 clients between April 2023 and end of March 2024. This was consistent with the previous year and was double the number for 2021-22. This figure does not include family members of the individuals helped.

SRS is working to a Strategic Plan, which includes a new seventh strategic aim introduced this year: To ensure that SRS is an organisation that values its people and enables them to effectively carry out their role.

Alongside these aims are the following operating principles:

- We are driven by a recognition that each person is unique, that every individual has intrinsic value and has a constructive role to play in UK society.
- We are always open, friendly, and welcoming.
- We are respectful, reliable, honest and transparent in all our dealings with one another and with others.
- We direct all of our efforts towards self-determination and ultimate independence for our clients.
- Our work is always led by the needs and interests of our clients.
- At all times we work in ways that ensure the all-round safety and security of our clients and everyone who works for SRS.
- We always work to the highest standards, keeping ourselves fully informed and knowledgeable about every sphere of our work.

These aims and operating principles, which the Board reviews and develops on a regular basis, are foundational to shaping SRS' overall action plan for the coming and future years.

Suffolk Refugee Support

Trustees' Report

Objectives, strategies and activities

Changes to refugee demographic and numbers in Suffolk

2023-24 marked a time of even more change for SRS, as the 400 asylum seekers accommodated in two local “contingency hotels” were moved to housing elsewhere in the country towards the end of the year. Quite a few received Leave to Remain when the hotels scheme ended, leaving them struggling to find places to live. SRS advocated strongly for several families, with children in GCSE years, to be permitted to remain in Ipswich to avoid disruption to their education.

Ukrainian refugee numbers in Suffolk stabilised at around 1,100, with around 500 living with hosts and the others moving into independent living. The resettlement programme welcomed and supported ten newly arrived Afghan refugee families, one family from Syria, as well as continuing to support 22 families who had arrived in the previous three years. Alongside these new arrivals, SRS also supported around 100 young asylum seekers (without families in the UK), families awaiting asylum decisions in 12 Home Office provided properties in Ipswich, and an estimated 2,500 refugee clients with Leave to Remain who are living in Suffolk.

Our activities and services

During 2023-24, we continued to provide the following much-needed services for asylum seekers and refugees in Suffolk:

- An appointment-based advice service, from our town centre office, which provides a huge range of advice areas.
- The advice service also liaises with and advises key statutory and voluntary bodies.
- Outreach advice service to the asylum contingency hotels.
- A stand-alone employment advice service under the same roof as the advice service and on location across Suffolk.
- Resettlement support for integrating refugees who have arrived under the UK Resettlement Schemes including outreach across Suffolk.
- Weekly ESOL (English for Speakers of Other Languages) classes at all levels (leading to a qualification), both from a town centre location and classes in both asylum hotels.
- Weekly international Women’s Group (with ESOL element) from town centre location and via Zoom.
- Weekly Homework Club and Youth Group for 14 -18-year-old asylum seekers and refugees, who are mainly in the UK without families.
- Weekly football and other sports and fitness sessions for refugees and asylum seekers.
- One to one volunteer support (face to face and via Zoom) for a range of help, particularly ESOL / academic support.
- Weekly sewing group for refugee women.
- Clothing for newly arrived asylum seekers; both new (underwear, socks and basic t-shirt/trousers) and donated (everything else).
- Help with buying essential items such as school uniforms and baby items.
- Help with sourcing donated laptops and baby equipment.
- Help with transport costs to essential appointments.
- School holiday activities for children in refugee families.

This year clients came from 51 different countries (a rise of two from last year) with the largest numbers coming from Ukraine, Afghanistan, and Iraq (as per last year).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Suffolk Refugee Support

Trustees' Report

Financial review

In the year, SRS provided a broad range of services, utilising both grants and donations received. We also continued to receive contract funding from Suffolk County Council for working with resettled refugees. Costs have continued in line with budget and we are extremely appreciative of our funders and the numerous private supporters who have regularly donated towards our work. We thank them for their help and support.

At the March 2024 year-end, Reserves remain within our policy of retaining around 50% of running costs (see the reserves policy section below) to allow for confident planning for the subsequent year.

Our budget has grown from £739,000 in 2022-23 to £870,000 in 2023-24. Much of this was the result of increased funding for Ukraine work which included two new members of staff; the introduction of a paid receptionist (late 2022) and a trainee Advice Worker in June 2023. A cost of living pay increase of 6% paid to all staff and £20,000 budgeted to cover the costs of replacing our client database with a Charity Log system (that went live on 1st April 2024) also contributed to the rise in the 2023-24 budget.

The Finance Sub-Committee meets regularly to review our financial position, comparing the costs against internal budgets and forecasts. These reviews provide the Board of Trustees with a strong understanding of our finances, allowing controlled planning on how to proceed in delivering our objectives within our budgetary constraints.

The Board continues to have confidence in the internal controls, which ensure that SRS meets its obligations and ensures the longer-term stability of the charity.

Restatement of prior year. In the prior year an incorrect entry was raised at the year end. This entry was later voided but this was after the creation of the prior year accounts. Due to this, the prior year Cash and Bank was overstated by £34,371 and Expenses were understated by £34,371. The prior year balances have been corrected to reflect the correct position.

Policy on reserves

We have adjusted our Reserves Policy during the year to account for the reduced need to retain six months running costs from the income received from contracts. We agreed to reduce the level of reserves for the contracted work to three months running costs whilst keeping the reserves levels for the rest of our work to ensure that we can continue to deliver our services for six months. We are confident that this action will continue to deliver a balance for the orderly and full winding down of some or all commitments if necessary. The Trustees have taken a strategic decision to use some of the restricted reserves in order to maintain continuity of services in an uncertain environment. Our unrestricted reserves at the end March 2024 stand at £434,199 which is in line with the above policy.

Plans for future periods

Aims and key objectives for future periods

We expect our future services to be very much in demand. To date, we are on track to remain financially secure for the current year (2024-5) and are now focussing on the task of securing funding for 2025-26 at current levels.

Suffolk Refugee Support

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Suffolk Refugee Support for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 01/09/2024 and signed on its behalf by:


.....

Felicity Szesnat
Chair of Trustees

Suffolk Refugee Support

Independent Examiner's Report to the trustees of Suffolk Refugee Support ('the Company')

Independent examiner's report to the trustees of Suffolk Refugee Support ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

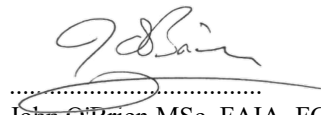
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 02/09/2024

Suffolk Refugee Support

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £ (As restated)
Income and Endowments from:					
Donations and legacies	2	127,728	-	127,728	129,849
Charitable activities	3	-	624,239	624,239	619,151
Investment income	5	1,125	-	1,125	-
Total income		<u>128,853</u>	<u>624,239</u>	<u>753,092</u>	<u>749,000</u>
Expenditure on:					
Charitable activities	6	<u>(231,971)</u>	<u>(638,036)</u>	<u>(870,007)</u>	<u>(739,533)</u>
Total expenditure		<u>(231,971)</u>	<u>(638,036)</u>	<u>(870,007)</u>	<u>(739,533)</u>
Net (expenditure)/income		<u>(103,118)</u>	<u>(13,797)</u>	<u>(116,915)</u>	<u>9,467</u>
Net movement in funds		(103,118)	(13,797)	(116,915)	9,467
Reconciliation of funds					
Total funds brought forward		<u>537,317</u>	<u>35,108</u>	<u>572,425</u>	<u>562,958</u>
Total funds carried forward	12	<u><u>434,199</u></u>	<u><u>21,311</u></u>	<u><u>455,510</u></u>	<u><u>572,425</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

The notes on pages 12 to 21 form an integral part of these financial statements.

Suffolk Refugee Support

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period 2022/23 and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £ (As restated)
Income and Endowments from:				
Donations and legacies	2	129,849	-	129,849
Charitable activities	3	2,761	616,390	619,151
Total income		132,610	616,390	749,000
Expenditure on:				
Charitable activities	6	(63,093)	(676,440)	(739,533)
Total expenditure		(63,093)	(676,440)	(739,533)
Net income/(expenditure)		69,517	(60,050)	9,467
Net movement in funds		69,517	(60,050)	9,467
Reconciliation of funds				
Total funds brought forward		467,800	95,158	562,958
Total funds carried forward	12	537,317	35,108	572,425

The notes on pages 12 to 21 form an integral part of these financial statements.

Suffolk Refugee Support

(Registration number: 03894990)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £ (As restated)
Current assets			
Debtors	8	80,000	91,766
Cash at bank and in hand	9	<u>382,415</u>	<u>487,099</u>
		462,415	578,865
Creditors: Amounts falling due within one year	10	<u>(6,905)</u>	<u>(6,440)</u>
Net assets		<u>455,510</u>	<u>572,425</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	21,311	35,108
Unrestricted income funds			
Unrestricted funds		<u>434,199</u>	<u>537,317</u>
Total funds	12	<u>455,510</u>	<u>572,425</u>


For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 01/09/2024 and signed on their behalf by:


.....
Stuart Gordon
Honorary Treasurer

The notes on pages 12 to 21 form an integral part of these financial statements.

Suffolk Refugee Support

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	(As restated) 2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(116,915)	9,467
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(1,125)</u>	<u>-</u>
		(118,040)	9,467
Working capital adjustments			
Decrease in debtors	8	11,766	48,161
Increase/(decrease) in creditors	10	<u>465</u>	<u>(43,933)</u>
Net cash flows from operating activities		(105,809)	13,695
Cash flows from investing activities			
Interest receivable and similar income	5	<u>1,125</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents		(104,684)	13,695
Cash and cash equivalents at 1 April		<u>487,099</u>	<u>473,404</u>
Cash and cash equivalents at 31 March		<u><u>382,415</u></u>	<u><u>487,099</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(104,684)	13,695
Net funds at 1 April 2023		<u>487,099</u>	<u>473,404</u>
Net funds at 31 March 2024		<u><u>382,415</u></u>	<u><u>487,099</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 21 form an integral part of these financial statements.

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Suffolk Refugee Support 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure 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 necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets costing over £500 so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture & equipment

Depreciation method and rate

20% straight line

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	62,862	62,862	42,319
Legacies	32,248	32,248	-
Gift aid reclaimed	3,433	3,433	-
Grants, including capital grants;			
Government grants	-	-	2,500
Grants from other charities	25,000	25,000	85,030
Grants from companies	4,185	4,185	-
	127,728	127,728	129,849

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	624,239	624,239	616,390
Fees	-	-	2,761
	624,239	624,239	619,151

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Suffolk County Council	-	274,044	274,044
National Lottery Community Fund	-	120,000	120,000
Donations from individuals	62,863	7,604	70,467
Garfield Weston	-	40,000	40,000
Suffolk Community Foundation	-	826	826
BBC Children in Need	-	28,863	28,863
Ipswich Borough Council	-	27,500	27,500
LD Rope Trust	20,000	5,000	25,000
Asylum Migration and Integration Funding (via EELGA)	-	20,883	20,883
Suffolk Police and Crime Commissioner (via SCF)	-	20,000	20,000
Tudor Trust	20,000	-	20,000
Limbourne Trust	-	15,000	15,000

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Total £
Estate of M Cartwright	12,248	-	12,248
Mulberry Trust	-	6,856	6,856
Lovel Foundation	-	12,000	12,000
French Huguenot Church	-	6,000	6,000
High Sheriff Award	4,000	-	4,000
Community Ambition fund	-	3,434	3,434
Gift Aid	3,433	-	3,433
Building Better Opportunities Fund	-	2,601	2,601
Unity Schools	2,040	-	2,040
Culford School	1,144	-	1,144
PA Consulting	1,000	-	1,000
Surviving Winter Fund (via SCF)	1,000	-	1,000
Colchester & Ipswich Museums	-	300	300
Maurken Fund (via SCF)	-	3,500	3,500
Pear family (via SCF)	-	16,153	16,153
Hill family (via SCF)	-	2,000	2,000
Household Support Fund (via SCF)	-	10,000	10,000
Port Community Fund (via SCF)	-	1,000	1,000
Wellesley - Wesley (via SCF)	-	675	675
	<u>127,728</u>	<u>624,239</u>	<u>751,967</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,125</u>	<u>1,125</u>	<u>-</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Communications	2,614	2,030	4,644	9,204
Insurance	2,401	-	2,401	-
IT support & data base	3,550	-	3,550	11,511
Legal & professional fees	5,833	-	5,833	8,815

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Office supplies	2,030	-	2,030	3,959
Printing & copying	2,609	-	2,609	3,566
Subscriptions	49	-	49	794
Client destitution & travel	1,368	5,000	6,368	12,734
Client IT	-	-	-	2,640
Client (other support)	43,899	-	43,899	31,859
English tuition	2,778	-	2,778	524
Health activities	-	1,072	1,072	447
Publicity	1,072	-	1,072	-
Sports & Health workshops	1,489	1,500	2,989	2,252
Resettlement support	13,548	-	13,548	4,437
Skills exchange	3,215	300	3,515	1,866
Staff & volunteer expenses	2,164	-	2,164	1,190
Translations	3,463	-	3,463	7,669
Volunteer costs	4,420	-	4,420	382
IT Office equipment & database	16,697	-	16,697	-
Sundry expenses	-	-	-	4,485
Premises costs	25,928	6,482	32,410	10,827
Salaries & pensions	85,797	612,368	698,165	604,403
Recruitment	1,075	-	1,075	999
Training & supervision	4,598	-	4,598	3,590
Women's group	1,374	3,800	5,174	5,891
Young People group and trips	-	5,484	5,484	5,489
	<u>231,971</u>	<u>638,036</u>	<u>870,007</u>	<u>739,533</u>

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £ (As restated)
Staff costs during the year were:		
Wages and salaries	644,056	541,956
Social security costs	34,161	37,795
Pension costs	19,948	24,652
	<u>698,165</u>	<u>604,403</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>32</u>	<u>32</u>

19 (2023 - 19) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £19,948 (2023 - £24,652).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £36,404 (2023 - £34,470).

8 Debtors

	2024 £	2023 £
Other debtors	<u>80,000</u>	<u>91,766</u>

9 Cash and cash equivalents

	2024 £	2023 £ (As restated)
Cash on hand	1,291	813
Cash at bank	<u>381,124</u>	<u>486,286</u>
	<u>382,415</u>	<u>487,099</u>

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Creditors: amounts falling due within one year

	2024 £	2023 £ (As restated)
Trade creditors	6,905	1,947
Other creditors	-	4,493
	<u>6,905</u>	<u>6,440</u>

11 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	537,317	128,853	(231,971)	434,199
Restricted funds				
Resettlement Work	-	161,267	(161,267)	-
BBO	-	2,601	(2,601)	-
Health Activities	-	2,500	(2,500)	-
Ukraine Fund	-	73,500	(73,500)	-
Youth Activities	7,100	56,145	(41,934)	21,311
Housing Advice	9,258	11,153	(20,411)	-
Advice Work	3,750	266,457	(270,207)	-
Hotels	15,000	50,616	(65,616)	-
Total restricted funds	<u>35,108</u>	<u>624,239</u>	<u>(638,036)</u>	<u>21,311</u>
Total funds	<u>572,425</u>	<u>753,092</u>	<u>(870,007)</u>	<u>455,510</u>

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General fund	467,800	460,396	(390,879)	537,317
Restricted				
Resettlement Work	-	327,786	(327,786)	-
Health Activities	10,000	-	(10,000)	-
Ukraine Fund	1,000	27,500	(28,500)	-
Youth Activities	12,000	28,902	(33,802)	7,100
Housing Advice	31,491	-	(22,233)	9,258
Employment Support	20,000	55,662	(75,662)	-
Womens Groups	3,500	-	(3,500)	-
Advice Work	17,167	99,203	(112,620)	3,750
Hotels	-	77,336	(62,336)	15,000
Total restricted funds	<u>95,158</u>	<u>616,389</u>	<u>(676,439)</u>	<u>35,108</u>
Total funds	<u><u>562,958</u></u>	<u><u>1,076,785</u></u>	<u><u>(1,067,318)</u></u>	<u><u>572,425</u></u>

The specific purposes for which the funds are to be applied are as follows:

Resettlement - specialist casework for refugee families resettled to Suffolk under UK government schemes.

BBO - promoting employability and social inclusion through the Building Better Opportunities Fund.

Health - health and wellbeing advice, information and activities.

Ukraine - advice and guidance for Ukrainian refugees in Suffolk under UK government schemes.

Youth work - advice, activities and educational support for young refugees and asylum seekers.

Housing work - a range of advice and guidance on housing options and issues, including move on advice for newly recognised refugees.

Advice work - a wide range of advice and guidance for refugees and asylum seekers, from financial wellbeing to accessing immigration legal advice.

Hotels work - advice and guidance for asylum seekers placed in asylum contingency hotels.

Suffolk Refugee Support

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Current assets	441,104	21,311	462,415
Current liabilities	(6,905)	-	(6,905)
Total net assets	434,199	21,311	455,510

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Current assets	543,757	35,108	578,865
Current liabilities	(6,440)	-	(6,440)
Total net assets	537,317	35,108	572,425

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024	2023
	£	£
Independent examination	1,280	1,155
	1,280	1,155

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

There were no related party transactions in the year.