

Charity Registration No. 1082388

Company Registration No. 04026398 (England and Wales)

**GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM
SEEKERS**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Calder
S Miklausic
D Organ
J Price
A Slade
S Trapnell
S Oppenheimer
M Gibbons
J Lawson
E Abderrahim

Secretary

J Price

Charity number

1082388

Company number

04026398

Registered office

The Trust Centre
Falkner Street
Gloucester
GL1 4SQ

Independent examiner

Nicholas J Bishop FCCAACA
Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

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GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Gloucestershire Action For Refugees and Asylum Seekers for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to relieve sickness, poverty and distress in Gloucestershire, with the particular aim of promoting the welfare of refugees and asylum seekers and other migrants.

The objectives of the charity will be carried out through our drop-in centre, which will be a safe space providing top level support to clients. These services include information, advocacy and advice on immigration, asylum, housing, health, benefits, law, education, careers and counselling.

The charity also liaises with other agencies in Gloucestershire which encounter asylum seekers, refugees and other migrants, including negotiating access to services at a strategic level.

Finally GARAS also raises awareness about the situation of asylum seekers and refugees in Gloucestershire with both the public and decision makers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the restrictions of a year dominated by COVID 19, Gloucestershire Action for Refugees and Asylum Seekers (GARAS) has continued to grow and develop. GARAS was able to continue to work throughout the entire year. In the first lockdown a skeleton staff remained in the office, having been recognised as a front-line organisation. The remainder of the staff worked from home. We worked to respond to the circumstances in order to assist those who live in Gloucestershire from around the world. The situation meant that there was initially a lower number of people arriving in Gloucestershire, however we worked to ensure that we continued to provide advice, advocacy and support where we could. The support continued to be provided to asylum seekers, refugees and those we work with on the Vulnerable People's Resettlement Scheme. Since that scheme started we have supported 80 families which is 326 individuals. From October 2020 GARAS also worked with Gloucestershire County Council and the County Citizens Advice to assist EU citizens to register for the Settlement scheme as required following the BREXIT requirements. GARAS also managed to continue to provide Psychotherapy to clients via Zoom and WhatsApp and this also became the best way to keep English classes going. Even with the restrictions we were still able to get people into employment. During the year funding was raised to provide internet to the homes of asylum seekers and this has been maintained by generous donations.

Staffing

The staffing funded through full-cost recovery across the various funding streams, consists of one full-time Chief Executive Officer - Adele Owen, to whom day-to-day management of the charity is delegated by the Trustees. Within the Asylum Advice team there is one full-time member of staff, a part-time Women's worker, another for Unaccompanied Asylum Seeking Children and another funded by CABS to provide support to new refugees. Within the Vulnerable People's Resettlement Team we have joint full-time Team Leaders and a team of five (both full-time and part-time) providing support to those who have arrived on that scheme. During the financial year one member of staff has been on maternity leave so the post continued on a temporary contract. GARAS has a part-time GEM worker assisting clients into employment. GARAS has a part-time Finance Officer maintaining the routine running of the accounts. During the year we also recruited an administrator who works with GARAS two days a week. In addition, eight psychotherapists supported by a number of interpreters have continued to provide therapy throughout the year. Due to the pandemic restrictions, most volunteers were not able to come into the building but became on-line teachers and provided support in many different ways.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Clients

We continued to support our vulnerable clients throughout the year. There has continued to be the possibility of face-to-face work, but for much of the year this continued on-line, by telephone or by the best and most appropriate ways for the individuals concerned. Welfare calls were made to all our most vulnerable clients each week and checks to ensure clients were managing. During the first lockdown we provided deliveries of food to many houses but we moved food collections back to our premises around June 2020 so that we could have a conversation with clients when they came in and could therefore have a greater check on their well-being.

Training

Despite the restrictions, training opportunities were taken by the team members to improve their skills. This has meant staff maintained their OISC requirements and other requirements relevant to their work. We have ensured that staff are trained in benefit and housing changes and also in IOM training around information about those countries from where our clients are arriving. All staff, volunteers and trustees meet the current Disclosure and Barring requirements.

Financial review

Income for the year amounted to £533,849 (2020 : £766,532) of which £4,238 was restricted income. Expenses amounted to £518,288 (2020 : £725,538), resulting in net income of £15,561 (2020 : £40,994).

Reserves

The trustees are committed to maintaining a significant level of reserves so that the charity can develop its work with some feeling of security. The Trustees are mindful of the need to set aside sufficient funds to cover staff redundancies, should funding be significantly reduced. The Trustees calculate that £74,255 would be required to cover the cost of redundancies and other overheads that would be needed whilst winding the Charity down. This accounts for 32% of our current unrestricted funds. The balance of the reserves are required to meet the ongoing costs of current projects. New projects are fully costed, and are not undertaken without the required funds being in place.

All Reserve policies are reviewed annually and finance levels are discussed at every Trustees meeting. We hold sufficient funds (including restricted funds) to meet all our commitments. When this becomes unsustainable we will move towards planned redundancies and restructuring.

Our funding is always changing and is in need of constant vigilance. We are always exploring all avenues of appropriate funding, both old and new.

Risk

The main risk to the charity is the ending of funding for the work of GARAS; if that happened then the charity would change fundamentally in the way it delivers its service. This would need to be looked at when, and if, such an eventuality should arise. In the past year we have taken professional advice to ensure we maintain current best practice.

Impact of COVID-19

GARAS continued to follow Government advice and updated the risk assessment as and when changes occurred. All staff working on site tested twice weekly in compliance with the law and have received the vaccinations offered.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 4th July 2000. It is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

P Calder

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

S Miklausic
D Organ
J Price
A Slade
S Trapnell
S Oppenheimer
M Gibbons
J Lawson
E Abderrahim

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Patrons

The following have served as patrons during the period under review:

The Right Reverend Rachel Treweek, Bishop of Gloucester
David Drew
Martin Horwood
Alex Chalk MP
Dame Janet Trotter
Barbara Winton
Rev Jim Caterer

There is a full time Chief Executive Officer - Adele Owen to whom day-to-day management of the charity is delegated by the trustees.

The trustees' report was approved by the Board of Trustees.

A Slade

Trustee

Dated: 16 September 2021

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Gloucestershire Action For Refugees and Asylum Seekers (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 of ICAEW, 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Nicholas J Bishop FCCAACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

Dated: 16 September 2021

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations, legacies and grants	3	528,742	4,238	532,980	763,212
Other trading activities	4	732	-	732	2,581
Investments	5	137	-	137	739
Total income		<u>529,611</u>	<u>4,238</u>	<u>533,849</u>	<u>766,532</u>
<u>Expenditure on:</u>					
Charitable activities	6	514,026	4,262	518,288	725,538
Net income/(expenditure) for the year/ Net movement in funds		<u>15,585</u>	<u>(24)</u>	<u>15,561</u>	<u>40,994</u>
Fund balances at 1 April 2020		229,962	30,849	260,811	219,817
Fund balances at 31 March 2021		<u>245,547</u>	<u>30,825</u>	<u>276,372</u>	<u>260,811</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		4,215		2,597
Current assets					
Debtors	11	22,787		78,839	
Cash at bank and in hand		264,458		192,723	
		<u>287,245</u>		<u>271,562</u>	
Creditors: amounts falling due within one year	12	<u>(15,088)</u>		<u>(13,348)</u>	
Net current assets			272,157		258,214
Total assets less current liabilities			<u>276,372</u>		<u>260,811</u>
Income funds					
Restricted funds	13	30,825		30,849	
Unrestricted funds		245,547		229,962	
		<u>276,372</u>		<u>260,811</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 September 2021

A Slade
Trustee

Company Registration No. 04026398

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Gloucestershire Action For Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Trust Centre, Falkner Street, Gloucester, GL1 4SQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

These financial statements for the year ended 31 March 2021 are the first financial statements of Gloucestershire Action For Refugees and Asylum Seekers prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2019. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations, legacies and grants

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	73,949	4,238	78,187	69,723
Grants received	454,793	-	454,793	693,489
	528,742	4,238	532,980	763,212
For the year ended 31 March 2020	759,282	3,930		763,212
Grants receivable for core activities				
Lloyds Bank Foundation	36,454	-	36,454	29,736
NHSFT Glos Health & Care	49,775	-	49,775	49,774
Barnwood Trust	10,000	-	10,000	1,850
GCC	15,065	-	15,065	29,500
Gloucester City Council	-	-	-	2,000
Martin Lewis	4,800	-	4,800	-
Prisoners of Conscience	500	-	500	-
GEM	24,517	-	24,517	24,043
Glos Community Foundation	2,000	-	2,000	-
GCC Syrian Project	265,562	-	265,562	487,219
Supporting People	44,120	-	44,120	48,867
Other	2,000	-	2,000	20,500
	454,793	-	454,793	693,489

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Hire of Hall	260	1,925
Fundraising events	472	656
Other trading activities	732	2,581

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	137	739

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Charity expenses 2021 £	Syrian Project 2021 £	Glos GEM 2021 £	Total 2021 £	Total 2020 £
Staff costs	343,851	-	-	343,851	314,911
Depreciation and impairment	1,666	-	-	1,666	1,121
Rent and rates	17,923	-	-	17,923	21,086
Light and heat	7,161	-	-	7,161	1,834
Training and supervision	6,417	-	-	6,417	3,261
Refreshments and volunteers meals	-	-	-	-	292
Other expenses	5,448	-	-	5,448	10,383
Telephone	1,405	-	-	1,405	2,107
Postage and stationery	1,645	-	-	1,645	3,078
Insurance	1,765	-	-	1,765	1,310
Subscriptions	1,557	-	-	1,557	2,317
Bank charges	69	-	-	69	60
Client trips, classes and food	1,589	-	-	1,589	1,287
Project expenditure	5,494	66,793	1,223	73,510	303,528
Accountancy and professional fees	7,278	-	-	7,278	3,616
Equipment and property repairs	2,978	-	-	2,978	199
Counselling & Interpreting	42,346	-	-	42,346	47,873
Birthday Celebrations	1,680	-	-	1,680	7,275
	<u>450,272</u>	<u>66,793</u>	<u>1,223</u>	<u>518,288</u>	<u>725,538</u>
	<u>450,272</u>	<u>66,793</u>	<u>1,223</u>	<u>518,288</u>	<u>725,538</u>
Analysis by fund					
Unrestricted funds	450,272	62,531	1,223	514,026	722,008
Restricted funds	-	4,262	-	4,262	3,530
	<u>450,272</u>	<u>66,793</u>	<u>1,223</u>	<u>518,288</u>	<u>725,538</u>
For the year ended 31 March 2020					
Unrestricted funds	423,981	296,580	1,447		722,008
Restricted funds	-	3,530	-		3,530
	<u>376,108</u>	<u>347,983</u>	<u>1,447</u>		<u>725,538</u>

Accountancy and professional fees of £7,278 includes payments to the independent examiners of £1,650 (2020 - £1,650).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	15	14
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	328,550	303,245
Other pension costs	15,301	11,666
	<u> </u>	<u> </u>
	<u>343,851</u>	<u>314,911</u>

9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2020	7,536	7,154	14,690
Additions	625	2,659	3,284
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	8,161	9,813	17,974
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2020	5,023	7,070	12,093
Depreciation charged in the year	917	749	1,666
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	5,940	7,819	13,759
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2021	2,221	1,994	4,215
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	2,513	84	2,597
	<u> </u>	<u> </u>	<u> </u>

10 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	20,520	76,763
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	15,088	13,348
	<u> </u>	<u> </u>

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	20,520	76,763
Prepayments and accrued income	2,267	2,076
	<u>22,787</u>	<u>78,839</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,217	10,093
Accruals and deferred income	2,871	3,255
	<u>15,088</u>	<u>13,348</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in funds			Movement in funds			
Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
30,449	3,930	(3,530)	30,849	4,238	(4,262)	30,825

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	4,215	-	4,215	2,597	-	2,597
Current assets/ (liabilities)	272,157	-	272,157	227,365	30,849	258,214
	<u>276,372</u>	<u>-</u>	<u>276,372</u>	<u>229,962</u>	<u>30,849</u>	<u>260,811</u>

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	<u>15,000</u>	<u>15,000</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).