

Charity registration number 1082388

Company registration number 04026398 (England and Wales)

**GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
S Jensen

(Appointed 28 November
2021)

Secretary

J Price

Charity number

1082388

Company number

04026398

Registered office

The Trust Centre
Falkner Street
Gloucester
GL1 4SQ

Independent examiner

Nicholas J Bishop FCCA ACA
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 2022

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 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 another 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. The support continued to be provided to asylum seekers, refugees and those we work with on the Vulnerable People's Resettlement Scheme. By the start of the summer of 2021 it became apparent that the British would be pulling out of Afghanistan and that those the British had worked with needed to be safe. Therefore, Gloucestershire County Council committed to support 35 families on a Resettlement project known as ARAP. By March 2022 GARAS was supporting 22 families on this scheme. At the end of December, GARAS became involved in the support of asylum seekers housed in hotels within the county. This has added a huge amount to the work of the organisation. 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.

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 a Main advice worker, 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. We have a part-time administrator who also works as an Advice worker 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 2022

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 some of the year this continued on-line, by telephone or by the best and most appropriate ways for the individuals concerned. The work to support refugees and asylum seekers has also had to adapt to the changing circumstances as to the geographic situation. That means recognising those living in hotels, for instance, are seen in the hotels where possible, and providing more complex work on site at the GARAS premises. The numbers of clients has grown dramatically in the past year across all aspects of our work. We have also worked with EU citizens completing their requirements for Settlement and Pre-settled status. We have continued to provide therapeutic support across the year recognising the specific emotional needs of those we work with.

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 £946,596 (2021 : £533,849) of which £6,420 was restricted income. Expenses amounted to £810,220 (2021 : £518,288), resulting in net income of £136,376 (2021 : £15,561).

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.

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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

P Calder

S Miklausic

D Organ

J Price

A Slade

S Trapnell

S Oppenheimer

M Gibbons

J Lawson

E Abderrahim

S Jensen

(Appointed 28 November 2021)

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 (resigned September 2021)

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

13 September 2022

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 2022.

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 FCCA ACA

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

Dated: 13 September 2022

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations, legacies and grants	3	933,711	6,420	940,131	532,980
Other trading activities	4	6,408	-	6,408	732
Investments	5	57	-	57	137
Total income		940,176	6,420	946,596	533,849
Expenditure on:					
Charitable activities	6	800,564	9,656	810,220	518,288
Net income/(expenditure) for the year/ Net movement in funds		139,612	(3,236)	136,376	15,561
Fund balances at 1 April 2021		245,547	30,825	276,372	260,811
Fund balances at 31 March 2022		385,159	27,589	412,748	276,372

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		4,038		4,215
Current assets					
Debtors	11	98,585		22,787	
Cash at bank and in hand		329,211		264,458	
		<u>427,796</u>		<u>287,245</u>	
Creditors: amounts falling due within one year	12	<u>(19,086)</u>		<u>(15,088)</u>	
Net current assets			408,710		272,157
Total assets less current liabilities			<u>412,748</u>		<u>276,372</u>
Income funds					
Restricted funds	13		27,589		30,825
Unrestricted funds			385,159		245,547
			<u>412,748</u>		<u>276,372</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 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 13 September 2022

A Slade
Trustee

Company registration number 04026398

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 2022 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 2020. 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 2022

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 the statement of financial activities.

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 2022

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 2022

3 Donations, legacies and grants

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	126,841	6,420	133,261	78,187
Grants received	806,870	-	806,870	454,793
	933,711	6,420	940,131	532,980
For the year ended 31 March 2021	528,742	4,238		532,980
Grants receivable for core activities				
Lloyds Bank Foundation	31,448	-	31,448	36,454
NHSFT Glos Health & Care	58,140	-	58,140	49,774
Barnwood Trust	10,000	-	10,000	10,000
GCC	14,500	-	14,500	15,065
Blue Moon Trust	5,000	-	5,000	-
GCC EU Settlement	26,780	-	26,780	-
Afghan Project	246,065	-	246,065	-
GEM	25,729	-	25,729	24,517
GCC 'Hotels'	50,000	-	50,000	-
GCC Syrian Project	283,125	-	283,125	265,562
Supporting People	48,803	-	48,803	44,120
Other	7,280	-	7,280	7,300
	806,870	-	806,870	454,793

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Hire of hall	640	260
Fundraising events	5,768	472
Other trading activities	6,408	732

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	57	137
	<u>57</u>	<u>137</u>

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charity expenses 2022 £	Syrian Project 2022 £	Glos GEM 2022 £	Afghan Project 2022 £	Hotel Project 2022 £	Total 2022 £	Total 2021 £
Staff costs	388,917	-	-	-	-	388,917	343,851
Depreciation and impairment	1,758	-	-	-	-	1,758	1,666
Rent and rates	19,673	-	-	-	-	19,673	17,923
Light and heat	8,345	-	-	-	-	8,345	7,161
Training and supervision	160	-	-	-	-	160	6,417
Refreshments and volunteers meals	274	-	-	-	-	274	-
Other expenses	9,537	-	-	-	-	9,537	5,448
Telephone	1,208	-	-	-	-	1,208	1,405
Postage and stationery	2,423	-	-	-	-	2,423	1,645
Insurance	2,143	-	-	-	-	2,143	1,765
Subscriptions	1,027	-	-	-	-	1,027	1,557
Bank charges	133	-	-	-	-	133	69
Client trips, classes and food	4,940	-	-	-	-	4,940	1,589
Project expenditure	15,980	106,894	494	188,165	6,107	317,640	73,510
Accountancy and professional fees	2,499	-	-	-	-	2,499	7,278
Equipment and property repairs	1,798	-	-	-	-	1,798	2,978
Counselling & Interpreting	47,745	-	-	-	-	47,745	42,346
Birthday Celebrations	-	-	-	-	-	-	1,680
	508,560	106,894	494	188,165	6,107	810,220	518,288
	508,560	106,894	494	188,165	6,107	810,220	518,288
Analysis by fund							
Unrestricted funds	508,560	97,238	494	188,165	6,107	800,564	514,026

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities							(Continued)
Restricted funds	-	9,656	-	-	-	9,656	4,262
	<u>508,560</u>	<u>106,894</u>	<u>494</u>	<u>188,165</u>	<u>6,107</u>	<u>810,220</u>	<u>518,288</u>
For the year ended 31 March 2021							
Unrestricted funds	450,272	62,531	1,223	-	-		514,026
Restricted funds	-	4,262	-	-	-		4,262
	<u>450,272</u>	<u>66,793</u>	<u>1,223</u>	<u>-</u>	<u>-</u>		<u>518,288</u>

Accountancy and professional fees of £2,499 includes payments to the independent examiners of £1,650 (2021 - £1,650).

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	15
Employment costs	2022	2021
	£	£
Wages and salaries	372,900	328,550
Other pension costs	16,017	15,301
	388,917	343,851

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2021	8,161	9,813	17,974
Additions	-	1,581	1,581
At 31 March 2022	8,161	11,394	19,555
Depreciation and impairment			
At 1 April 2021	5,940	7,819	13,759
Depreciation charged in the year	698	1,060	1,758
At 31 March 2022	6,638	8,879	15,517
Carrying amount			
At 31 March 2022	1,523	2,515	4,038
At 31 March 2021	2,221	1,994	4,215

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	96,349	20,520
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	19,086	15,088
		<u> </u>	<u> </u>
11	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Trade debtors	96,349	20,520
	Prepayments and accrued income	2,236	2,267
		<u> </u>	<u> </u>
		98,585	22,787
		<u> </u>	<u> </u>
12	Creditors: amounts falling due within one year	2022	2021
		£	£
	Trade creditors	15,456	12,217
	Accruals and deferred income	3,630	2,871
		<u> </u>	<u> </u>
		19,086	15,088
		<u> </u>	<u> </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	
Balance at 1 April 2020	Incoming resources	Resources expended
£	£	£
30,849	4,238	(4,262)
<u> </u>	<u> </u>	<u> </u>

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,038	-	4,038	4,215	-	4,215
Current assets/(liabilities)	408,710	-	408,710	272,157	-	272,157
	<u>412,748</u>	<u>-</u>	<u>412,748</u>	<u>276,372</u>	<u>-</u>	<u>276,372</u>

GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

	2022	2021
	£	£
Within one year	15,000	15,000
	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).