

Charity registration number 1082388

Company registration number 04026398 (England and Wales)

**AMENDED**

**GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Miklausic	
	J Price	
	A Slade	
	S Trapnell	
	S Oppenheimer	
	M Gibbons	
	M McDonald	(Appointed 21 March 2023)
	C Montgomery	(Appointed 10 October 2022)
	R Simpson	(Appointed 21 March 2023)
	C. Campbell	(Appointed 6 June 2023)
	Z Raja	(Appointed 6 June 2023)
<b>Secretary</b>	J Price	
<b>Charity number</b>	1082388	
<b>Company number</b>	04026398	
<b>Registered office</b>	The Trust Centre Falkner Street Gloucester GL1 4SQ	
<b>Auditor</b>	Pitt Godden & Taylor LLP Unit 3 Ambrose House Meteor Court Barnett Way Gloucester GL4 3GG	

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# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

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# **GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

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**

Gloucestershire Action for Refugees and Asylum Seekers (GARAS) has continued to grow and develop. The support continued to be provided to asylum seekers, refugees, migrants and those we work with on Vulnerable People's Resettlement Schemes. GARAS continues its commitment to Afghan Resettlement and has by March 2023 supported 30 families on this scheme. GARAS continues to support asylum seekers at hotels within the County adding a huge amount of work to the organisation, by March 2023 this was four hotels. In April 2022 GARAS became part of the Homes For Ukraine project locally and are part of the Countrywide drive to support the Ukrainians supported in both the Family Sponsorship and the hosting scheme called Homes for Ukraine. Across both, the county has become home to over 1500 Ukrainians supported in every corner of Gloucestershire. GARAS has also continued to help with employment and to our commitment to provide psychotherapy to clients.

#### **Staffing**

The staffing is funded through full-cost recovery across the various funding streams, consists of one full-time Chief Executive Officer - Adele Owen, during the year our Main Advice worker left and has been replaced by a Lead Advice and Support worker, part time, a part time Woman's Worker, another for Unaccompanied Asylum Seeking Children and joined by another in February. The advice team is completed by two other advice workers. In Resettlement there are two full-time Team Leaders and a team of six full and part time staff including one covering West Oxfordshire. Three full time staff are working on the Ukrainian Project. In addition we have an employment lead, a part time administrator and a part time Finance Officer. We are also grateful for the volunteers helping in various ways, including welcoming and teaching ESOL across the county.

#### **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 supported Ukrainians in a more peripatetic manner, both in the drop-in centre and in their hosting family homes or local to them. We have continued to provide therapeutic support across the year recognising the specific emotional needs of those we work with.

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Training

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. We have had a full team Safeguarding Training Day for staff, trustees and volunteers. All staff have received training in LGBTQ+ issues and we had a full team away day.

#### Financial review

Income for the year amounted to £1,264,113 (2022 : £946,596) of which £1,160 was restricted income. Expenses amounted to £1,137,231 (2022 : £810,220), resulting in net income of £126,882 (2022 : £136,376).

#### 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.

#### 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	(Resigned 7 October 2022)
S Miklausic	
D Organ	(Resigned 6 June 2023)
J Price	
A Slade	
S Trapnell	
S Oppenheimer	
M Gibbons	
J Lawson	(Resigned 6 June 2023)
E Abderrahim	(Resigned 7 October 2022)
S Jensen	(Resigned 7 October 2022)
M McDonald	(Appointed 21 March 2023)
C Montgomery	(Appointed 10 October 2022)
R Simpson	(Appointed 21 March 2023)
C. Campbell	(Appointed 6 June 2023)
Z Raja	(Appointed 6 June 2023)

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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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 (died 20th September 2022)

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.

### **Auditor**

Pitt Godden & Taylor LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

A Slade

**Trustee**

12 September 2023

# **GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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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

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

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#### Opinion

We have audited the revised financial statements of Gloucestershire Action For Refugees and Asylum Seekers (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the revised financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006. The original statements failed to comply with the requirements of the Companies Act 2006 as disclosed in note 18 to the accounts.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



# **GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

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- the engagement partner ensured that the engagement team collectively had the appropriate competence, skills and ability to identify any non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the charity via discussions with the trustees and from our knowledge of the sector in which the client operates;
- we focused on the laws which we felt were of particular significance to the charity's operations, which included the Charities Act 2011, health & safety, employment and data protection; and
- we assessed the extent of the compliance with the laws and regulations identified above through enquiry of the trustees and by reviewing minutes and legal costs.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of the trustees as to where they considered there was susceptibility to fraud and whether they had knowledge of any actual, suspected or alleged fraud; and
- we documented, assessed and tested the internal controls in place to reduce the likelihood of any incidences of fraud or non-compliance.

To assess the risk of fraud through management bias and override of controls, we:

- performed analytical review procedures; and
- we reviewed and sample tested journal entries to confirm that they were genuine transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing the disclosures in the financial statements to underlying documentation;
- reviewing the minutes of those charged with governance; and
- enquiring of the trustees as to actual potential claims and liabilities.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of any relevant regulatory correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

The comparative figures have not been audited as the charity previously met the requirements for audit exemption. We have gained sufficient appropriate audit evidence that the opening balances did not contain any misstatements that materially affected the current periods financial statements.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

# **GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

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**Nicholas J Bishop FCCA ACA (Senior Statutory Auditor)**  
**for and on behalf of Pitt Godden & Taylor LLP**

12 September 2023

**Chartered Accountants**  
**Statutory Auditor**

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

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	1,257,837	1,160	1,258,997	933,711	6,420	940,131
Other trading activities	4	1,507	-	1,507	6,408	-	6,408
Investments	5	3,609	-	3,609	57	-	57
<b>Total income</b>		<u>1,262,953</u>	<u>1,160</u>	<u>1,264,113</u>	<u>940,176</u>	<u>6,420</u>	<u>946,596</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>1,136,047</u>	<u>1,184</u>	<u>1,137,231</u>	<u>800,564</u>	<u>9,656</u>	<u>810,220</u>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		126,906	(24)	126,882	139,612	(3,236)	136,376
Fund balances at 1 April 2022		<u>385,159</u>	<u>27,589</u>	<u>412,748</u>	<u>245,547</u>	<u>30,825</u>	<u>276,372</u>
<b>Fund balances at 31 March 2023</b>		<u><u>512,065</u></u>	<u><u>27,565</u></u>	<u><u>539,630</u></u>	<u><u>385,159</u></u>	<u><u>27,589</u></u>	<u><u>412,748</u></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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		4,515		4,038
<b>Current assets</b>					
Debtors	12	79,516		98,585	
Cash at bank and in hand		525,350		329,211	
		<u>604,866</u>		<u>427,796</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(69,751)</u>		<u>(19,086)</u>	
Net current assets			535,115		408,710
<b>Total assets less current liabilities</b>			<u>539,630</u>		<u>412,748</u>
<b>Income funds</b>					
Restricted funds	14		27,565		27,589
Unrestricted funds			512,065		385,159
			<u>539,630</u>		<u>412,748</u>

The financial statements were approved by the Trustees on 12 September 2023

A Slade  
Trustee

Company registration number 04026398

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		198,239		66,277
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,981)		(1,581)	
Repayment of investment loans and receivables		(2,728)		-	
Investment income received		3,609		57	
<b>Net cash used in investing activities</b>			(2,100)		(1,524)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			196,139		64,753
Cash and cash equivalents at beginning of year			329,211		264,458
<b>Cash and cash equivalents at end of year</b>			525,350		329,211

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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.

#### **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.

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

**(Continued)**

#### **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 2023

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### 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 2023

### 3 Donations, legacies and grants

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	177,647	1,160	178,807	133,261
Grants received	1,080,190	-	1,080,190	806,870
	<u>1,257,837</u>	<u>1,160</u>	<u>1,258,997</u>	<u>940,131</u>
<b>For the year ended 31 March 2022</b>	<u>933,711</u>	<u>6,420</u>		<u>940,131</u>
<b>Grants receivable for core activities</b>				
Lloyds Bank Foundation	32,854	-	32,854	31,448
NHSFT Glos Health & Care	153,046	-	153,046	58,140
Barnwood Trust	-	-	-	10,000
Gloucestershire County Council	32,032	-	32,032	14,500
Blue Moon Trust	5,000	-	5,000	5,000
GCC EU Settlement	-	-	-	26,780
Gloucester City Council Afghan Project	311,553	-	311,553	246,065
GEM/ESHO	20,929	-	20,929	25,729
Gloucestershire County Council Ukraine Project	147,613	-	147,613	50,000
Gloucestershire County Council Syrian Project	266,864	-	266,864	283,125
CAB	45,474	-	45,474	48,803
Other	64,825	-	64,825	7,280
	<u>1,080,190</u>	<u>-</u>	<u>1,080,190</u>	<u>806,870</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Hire of hall	840	640
Fundraising events	667	5,768
Other trading activities	<u>1,507</u>	<u>6,408</u>

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,609	57
	<u>          </u>	<u>          </u>

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Charity expenses	Syrian Project	Glos GEM/ ESHO	Afghan Project	Ukraine Project	Total 2023	Total 2022
	2023 £	2023 £	2023 £	2023 £	2023 £	£	£
Staff costs	585,016	-	-	-	-	585,016	388,917
Depreciation and impairment	2,504	-	-	-	-	2,504	1,758
Rent and rates	15,000	-	-	-	-	15,000	19,673
Light and heat	28,583	-	-	-	-	28,583	8,345
Training and supervision	10,530	-	-	-	-	10,530	160
Refreshments and volunteers meals	-	-	-	-	-	-	274
Other expenses	4,666	-	-	-	-	4,666	9,537
Telephone	1,414	-	-	-	-	1,414	1,208
Postage and stationery	2,526	-	-	-	-	2,526	2,423
Insurance	2,271	-	-	-	-	2,271	2,143
Subscriptions	1,731	-	-	-	-	1,731	1,027
Bank charges	186	-	-	-	-	186	133
Client trips, classes and food	6,271	-	-	-	-	6,271	4,940
Project expenditure	15,361	96,043	1,269	155,177	121,375	389,225	317,640
Accountancy and professional fees	6,446	-	-	-	-	6,446	2,499
Equipment and property repairs	2,947	-	-	-	-	2,947	1,798
Counselling & Interpreting	77,915	-	-	-	-	77,915	47,745
	763,367	96,043	1,269	155,177	121,375	1,137,231	810,220
	763,367	96,043	1,269	155,177	121,375	1,137,231	810,220

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 6 Charitable activities

(Continued)

Analysis by fund							
Unrestricted funds	763,367	-	1,269	153,993	217,418	1,136,047	800,564
Restricted funds	-	-	-	1,184	-	1,184	9,656
	<u>763,367</u>	<u>-</u>	<u>1,269</u>	<u>155,177</u>	<u>217,418</u>	<u>1,137,231</u>	<u>810,220</u>
For the year ended 31 March 2022							
Unrestricted funds	508,560	97,238	494	188,165	6,107		800,564
Restricted funds	-	9,656	-	-	-		9,656
	<u>508,560</u>	<u>106,894</u>	<u>494</u>	<u>-</u>	<u>-</u>		<u>810,220</u>

Accountancy and professional fees of £6,446 includes payments to the auditors of £5,000 (2022 - £1,650).

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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:

	2023 Number	2022 Number
	21	16
Employment costs	2023 £	2022 £
Wages and salaries	575,617	383,212
Other pension costs	9,399	5,705
	585,016	388,917

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

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2022	8,161	11,394	19,555
Additions	-	2,981	2,981
At 31 March 2023	8,161	14,375	22,536
<b>Depreciation and impairment</b>			
At 1 April 2022	6,638	8,879	15,517
Depreciation charged in the year	698	1,806	2,504
At 31 March 2023	7,336	10,685	18,021
<b>Carrying amount</b>			
At 31 March 2023	825	3,690	4,515
At 31 March 2022	1,523	2,515	4,038

# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

<b>11</b>	<b>Financial instruments</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	76,381	96,349
		<u></u>	<u></u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	69,751	19,086
		<u></u>	<u></u>
<b>12</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	73,653	96,349
	Other debtors	2,728	-
	Prepayments and accrued income	3,135	2,236
		<u></u>	<u></u>
		79,516	98,585
		<u></u>	<u></u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade creditors	64,751	15,456
	Accruals and deferred income	5,000	3,630
		<u></u>	<u></u>
		69,751	19,086
		<u></u>	<u></u>
<b>14</b>	<b>Restricted funds</b>		

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 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
£	£	£	£	£	£	£
30,825	6,420	(9,656)	27,589	1,160	(1,184)	27,565
<u></u>	<u></u>	<u></u>	<u></u>	<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 2023

### 15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	4,515	-	4,515	4,038	4,038
Current assets/(liabilities)	507,550	27,565	535,115	27,589	408,710
	<u>512,065</u>	<u>27,565</u>	<u>539,630</u>	<u>27,589</u>	<u>412,748</u>

### 16 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:

	2023 £	2022 £
Within one year	<u>22,000</u>	<u>15,000</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 18 Amended Financial Statements

These revised financial statements replace the original financial statements for the financial year ended 31 March 2023.

The revised financial statements are now the statutory financial statements for that year.

The revised financial statements have been prepared as at the date of the original financial statements, and not as at the date of the revision and accordingly do not deal with events between those dates.

The revised financial statements now include a Cash Flow Statement and accompanying notes that were not originally present.



# GLOUCESTERSHIRE ACTION FOR REFUGEES AND ASYLUM SEEKERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

19 Cash generated from operations	2023 £	2022 £
Surplus for the year	126,882	136,376
Adjustments for:		
Investment income recognised in statement of financial activities	(3,609)	(57)
Depreciation and impairment of tangible fixed assets	2,504	1,758
Movements in working capital:		
Decrease/(increase) in debtors	21,797	(75,798)
Increase in creditors	50,665	3,998
<b>Cash generated from operations</b>	<b>198,239</b>	<b>66,277</b>
<b>20 Analysis of changes in net funds</b>		
The charity had no debt during the year.		