

Migrant Helpline
(operating as Migrant Help)

**Annual Report and Financial
Statements**

31 March 2023

Company Limited by Guarantee
Registration Number
04172880 (England and Wales)

Charity Registration Number
1088631 (England and Wales)

Charity Registration Number
SC041022 (Scotland)

Contents

Reports

Reference and administrative information	1
Message from our Chair and CEO	3
Trustees' report	5
Independent auditor's report on the financial statements	21

Financial statements

Group statement of financial activities	26
Group and Charity balance sheets	27
Group and Charity statements of cash flows	28
Principal accounting policies	29
Notes to the financial statements	33

Reference and administrative information

Trustees & Directors

Madhavi Vadera
Katherine Arie (Appointed 15 December 22)
Simon Gallow (Appointed 15 December 22)
Yusef Gojikian
Amelia Knott
Mark Leigh
David Noble
Frank Omare
Brandon Perlberg (Appointed 20 September 23)
Victoria Quek (Appointed 15 December 22)
Jamie Seaford (Appointed 15 December 22)
Mayan Shah
John Smart
Adrian Stones (Resigned 22 June 22)
Piramindhan Thillainathan

Executive Team

Chief Executive Officer	Caroline O'Connor
Director of Asylum Services	Helen Bransfield
Director of MSVC	Rabiya Rabat
Director of HR	Fiona Stephens
Director of Strategy & Engagement	Anna Ware
Director of Finance, Infrastructure & Quality	Melvin Witt
Deputy Director of Asylum Services	Juliet Halstead
Deputy Director of Strategic Programmes	Chris Hammond (appointed 18 July 2022)
Deputy Director of Asylum Services	Anna Konieczny (appointed 15 August 2022)
Deputy Director of Asylum Services	Daisy Noble (appointed 1 February 2022)
Deputy Director of Commercial	Tina Riley (appointed 8 August 2022)
Chief of Staff	Debbie Pemberton

Registered address

128 City Road
London
EC1V 2NX

Company registration number

04172880

Charity registration number

1088631 (England and Wales)
SC041022 (Scotland)

Auditor

Buzzacott LLP
130 Wood Street
London
EC2V 6DL

Reference and administrative information

Bankers National Westminster Bank Plc
Europa House
49 Sandgate Road
Folkestone
Kent
CT20 1RX

Solicitors Browne Jacobson LLP
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

Welcome message

Migrant Help has three charitable aims:

- The relief of refugees and their families and dependants who are in conditions of need, hardship or distress.
- To inform, advise and assist foreigners and Commonwealth citizens who are in difficulty or distress during their stay in the UK or in connection with their arrival or departure there.
- To promote the rights of refugees through the provision of advocacy and information.

During 2022/23 overall migration numbers increased significantly, and with it, the pressures on all charities working within the sector. Against the backdrop of rising inflation, the cost-of-living crisis, the unprecedented strain on public sector services, and the continuing debate on asylum numbers and tackling the backlog of asylum applications, Migrant Help continued to deliver an exceptional level of support across all its services.

In 2022 there were approximately 81,000 asylum applications for just under 100,000 applicants, and the backlog of cases still being processed stands at around 215,000 (as at June 2023).

The continuing backlog, increased asylum applications and the continuing conflicts across the globe have an inevitable impact on the volume and complexity of the services we provide.

Migrant Help is the leading charity reaching the majority of people seeking asylum coming to the UK, ensuring immediate and focused support for refugees and their families and victims of trafficking and modern slavery – through every stage of their transition to a safer resettlement. In the year ending March 2023, Migrant Help staff supported over 96,000 people seeking asylum, 2,700 survivors of modern slavery, and more than 4,000 vulnerable EU citizens – an increase of 16% over last year.

We have continued to provide this support through both our helpline services and face-to-face support. Our teams have had to deal with the increased volume and complexity of queries and, at the same time, work with patience and empathy in supporting our vulnerable and traumatised clients, facing the complex maze of the asylum process in a foreign language. Our social enterprise, Clear Voice, offers interpreter support in over 200 languages, and ensured that our clients were able to express their requirements, and were listened to and supported, in their own language.

The Board and the team have led the significant growth of Clear Voice, resulting in a 40% overall increase in telephone interpreting. The service achieved over 13 million minutes of telephone interpreting this year, and the Clear Voice "Inpower Project" trained and supported 44 refugees to gain qualifications.

Welcome message (continued)

Caroline and I feel particularly proud of the Migrant Help family and the way in which our entire organisation has raised the bar in the delivery of all our services with professionalism, integrity and commitment. The values-driven approach that is enshrined within our charity's objectives is reflected across the range of services provided by Migrant Help staff, whether it is the front-line staff who directly support clients, or our support services that work hard in the background to make sure we achieve the quality of service we pride ourselves on delivering.

We are especially proud of our work in embedding co-production in our services, bringing together clients (experts by lived experience) and staff (experts by work experience) to help develop and design our services.

During the year we initiated a range of strategic projects, working directly and in partnership with charities within the sector, to increase the range and depth of our services supporting highly vulnerable clients. These include our Youth Welfare Officer project, Community Hubs programmes, our Age Dispute Adviser, and National Referral Mechanism (NRM) project. We expanded our work with corporate partners, thus enabling our critical digital inclusion project, which provided phones, devices and data to our clients – giving them access to wider services, training, legal support, and their families.

These accounts demonstrate the work of a dedicated and motivated team, reflecting the values of a fiscally sound organisation providing timely, targeted services to a quality and standard that our clients deserve.

Madhavi Vadera, Chair of the Board of Trustees

Caroline O'Connor, Chief Executive Officer

Our aims

The objects for which the charity is established are:

- ◆ The relief of sickness and financial hardship of beneficiaries including:
 - ◇ Information and advice on counselling, health, legal and welfare services and assistance.
 - ◇ Advice on financial maintenance which may include the direct provision of financial assistance, goods and services.
 - ◇ Advice on and provision of residential accommodation.
 - ◇ Such other items or services as the trustees in their discretion choose to provide.
- ◆ To advance the education and training of beneficiaries and their dependents in need thereof so as to advance them in life and assist them to adapt within a new community.
- ◆ To promote for the public benefit, the sound administration of the law by providing advocacy services to beneficiaries and their dependents.
- ◆ To advance the education of the public in general about the issues relating to human migration.

Our purpose

Our vision is for a global society that protects vulnerable migrants, treats them with respect and enables them to reach their full potential.

We operate across the United Kingdom, providing excellent and highly valued services - supporting people seeking asylum, survivors of modern slavery, EU citizens and those settling into this country as recent refugees.

We deliver excellent value under national, regional and local government contracts. This has provided us with opportunities to broaden our scope, and we have begun this year to form partnerships across the statutory, voluntary and private sectors to achieve better outcomes for our client group and fill some of the gaps in existing provision, using our knowledge and expertise from a range of service areas.

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Strategic report of the Trustees

Organisational Highlights

This year saw us continue to reintroduce face to face meetings and office working after the restrictions of last year due to Covid 19, vital to establishing and improving relationships with 'real life' contact with our clients, partners and colleagues.

Other highlights included the establishment of a new Safeguarding team to even further support the needs of our most vulnerable clients, the successful mobilisation of the Hong Kong Welcome project and the start of our community hub in Bournemouth. Our trading subsidiary, Clear Voice, continued to go from strength to strength, increasing its provision of first-class interpreting services and providing employment opportunities to refugees via its InPower project. Our work with partners on digital inclusion saw laptops, mobile phone and data being distributed to clients in greater numbers than ever. We were delighted that our 'Eskander's Journey' campaign won a prestigious Drum Social Purpose PR Award, in the category of Best Stunt or Live Event, demonstrating the impact that our work has on sharing the stories and the journeys of our clients in the media and with the general public.

Asylum Services

With the continuing growth of the Advice, Issue Reporting and Eligibility (AIRE) contract we have evolved and adjusted to meet these changes, including an increase of 27% of staffing. We seamlessly implemented a new telephony system in the latter part of 2022 to drive efficiencies, improve training opportunities, provide more visibility for quality assurance and complaint handling. We started a project to introduce transferred webchat between our First Response Centre (FRC) and our Eligibility Advice and Guidance Line (EAGL), to reduce inbound call volumes. Our Specialised Services department have grown our team of Community Liaison Coordinators by more than 25% and we have seen more than a 50% increase in the number of partners in our Commissioning Framework, which means that we are able to reach more clients across the UK, as well as increasing capacity in the sector. Our Outreach Team, that supports the most vulnerable people seeking asylum, expanded its face-to-face provision to assist more people than ever before, working closely with our safeguarding team, to make sure people with specific needs are well supported.

Modern Slavery Support Services

In England, Modern Slavery Victim Care (MSVC) managers established key Single Point Of Contact Systems (SPOCS) and referral pathways in Local Authority accommodation, safeguarding services and social/children's services for the benefit of clients and staff. We also worked on our first response capability by bringing together the current National Referral Mechanism (NRM) advisers, senior management and our projects team to gather more effective data with a view to expand the team. The NRM advisers provided training to the MSVC advisers, so that they are now able to assist with NRM referrals.

Strategic report of the Trustees (continued)

Modern Slavery Support Services (continued)

We were delighted that our Trafficking and Exploitation Survivors' Service (TESS) was successful in its bid to retain funding to lead on the provision of support services to survivors of human trafficking in Scotland. It bolstered its numbers from nine to sixteen staff, equipping it to better meet demand, in a year which saw its highest ever number of referrals. Two new key roles – Move-on Specialist/Activities Coordinator, and Facilities and Accommodation Officer allowed the service to provide meaningful extra help for our clients. The team also moved into new Glasgow offices.

In Northern Ireland, a variety of new activities and partnerships provided clients with many different ways to integrate into life in the UK, improve their mental wellbeing and meet people. Highlights included the involvement of clients in the Belfast Mela Festival, Archery Northern Ireland, Street Soccer, a six-week programme with the Ulster School of Music, and training and employment opportunities from award-winning catering social enterprise Yallaa and many other partnerships.

Refugee Resettlement Service

Both the team and the number of clients being supported by this service grew in numbers this year. A Lived Experience Advisory Panel (LEAP) was established with Migrant Help's co-production team, and it advanced a project around English Language support, which resulted in the establishment of monthly quizzes, book swaps and feedback to providers. The team also worked with Kent Police to introduce quarterly joint visits to the families we support, bridging the gap to increase client confidence in the police, and give them a safe space to raise any questions or concerns that they may have

EU Settlement Scheme Support

Our small team continued to support EU nationals in getting their pre-settled or settled status this year, providing face-to-face support including weekly surgeries in Leicester, Coventry, Nottingham and Northampton. This year they supported more than 4,000 clients and submitted more than 350 applications on their behalf.

Migrant Help Strategy

In order to work towards our vision of a global society that protects vulnerable migrants, treats them with respect and enables them to reach their full potential, we have five key strategic objectives. We continue making progress in each of these areas, with examples outlined below.

Strategic report of the Trustees (continued)

Migrant Help Strategy (continued)

Supporting people most in need and least likely to receive support elsewhere

We continue with our digital inclusion programme which aims to help clients who have no access to phones or data and are at increased risk of social and economic isolation. Through generous corporate partnerships and donations we are distributing phones, laptops, tablets and free unlimited data to those we support. To achieve this, we work with both our frontline staff and local charities within our sector to ensure we reach clients across the country. Through these partnerships and collaboration, we are working together to deliver our strategic objective of reaching and supporting those most in need.

Our Crisis Fund has been established with a focus to raise important funds that can provide essentials for people in crisis. When vulnerable people come to Migrant Help for support with nothing but the clothes they are wearing, donations received help provide essential items such as warm clothing, shoes and toiletries. This fund enables us to support people who have already faced the unimaginable by allowing us to respond quickly when crisis hits.

In 2022 we expanded our Youth Welfare Officer Project into two further areas in London. The project in Brent with Young Roots supports young people aged 18-25 with their mental health and wellbeing as they navigate the asylum process. This group is often at high risk of suicide ideation and self-harm, so the project aims to be a support network for these young people, and help them to settle in the UK. Now also set up in Croydon and King's Cross through Young Roots, the project is reaching more young people than ever before. We also opened a grant application process for three new organisations outside of London to join the programme in 2023.

In order to support the more vulnerable people, we invested in two new roles as part of our growing safeguarding team. We recruited an age disputes advisor, who will take referrals from internal teams and a disability advisor who will link with local specialist organisations and ensure we have all the appropriate resources.

Using some of our experts by experience from the lived-experience advisory panels (LEAPs), we also worked with residents at an accommodation site to identify steps that could be taken to improve their living experience. As a result of consultation and feedback led by the LEAP, we were able to provide board games, replacement table tennis and pool tables, a wheelbarrow to transport luggage, a variety of British films and DVDs and a music system.

Working with communities to bridge gaps and coordinate services

We launched several strategic initiatives during the year, including providing funding to existing community groups, launching a new community hub in Bournemouth and commencing a new project with The Happy Baby Community

The Bournemouth Community Hub was launched in February 2023 with engagement from more than 10 local partners. Every Monday, the hub provides ESOL classes, activities and support from a range of organisations. Numbers are already rising week on week as more clients are referred to the Hub and we expect this to continue to increase.

Strategic report of the Trustees (continued)

Migrant Help Strategy (continued)

Working with communities to bridge gaps and coordinate services (continued)

Also in February, we started the project with The Happy Baby Community (HBC) to offer essential help to pregnant and new mothers, providing access to practical, emotional and educational support. As part of the project, they will aim to provide over 1,000 essential items such as clothes, hospital bags and warm coats as well as offering at least 200 women one-to-one Doula care who are currently without support. In addition to this the HBC will also provide 1,000 perinatal peer support calls.

We were proud to work with Freewheel this year, supporting the Ride For Freedom programme that empowers survivors of modern day slavery to cycle to support their physical and mental health and wellbeing, independence and mobility to aid their rehabilitation into society. The West Midlands Hub launched in September 2022, the second to be rolled out in the UK. Around 30 survivors from the West Midlands were given a bike and accessories, including helmets, locks and lights, and provided with cycling proficiency and road awareness training through the national cycle training programme, Bikeability.

We built excellent corporate partnerships to source phones, devices and data for our clients, who face huge disadvantages due to digital exclusion. We also collaborated closely with amazing charity partners like Young Roots, Welsh Refugee Council, Refuweege, Causeway and so many more. In order to strengthen these relationships, we set up a Partnerships Newsletter that highlights the work of Migrant Help and other charities in the sector, showcasing new ideas and sharing good practice.

Demonstrating the value that migrants bring to the UK

Through our external communications, we continued to champion our clients and change perceptions in the face of ongoing hostility from some parts of the media and elsewhere.

For Refugee Week we commissioned an eye-catching series of 3D artworks which were displayed on London's Southbank, winning us a Drum Social Purpose PR Award, a huge media audience and great opportunities for engaging the general public. Seeking new audiences, we worked with three influencers on a campaign that ran on our Instagram channel with the aim of humanising the people that we support.

As part of the Coalition to Stop Slavery we contributed to its impactful Time to Stop Slavery campaign for Anti-Slavery Day 2022. The series of short films and social media posts reached 6.7 million people (around one in 10 of the British population) and led to strong engagement, with more than 4,000 people signing the campaign's petition and more than half of those that visited the website undertaking the 'spot the signs' training to learn about issues around modern slavery and what they can do to combat it.

We have also worked hard this year to collect stories that our clients are happy to share, and place them in local and national media outlets to increase public awareness and understanding. Coverage has included interviews on Sky News for Refugee Week 2022, The Guardian, Metro and the BBC online.

Strategic report of the Trustees (continued)

Migrant Help Strategy (continued)

Influencing positive change to policy and practice

In 2020, Migrant Help drafted a strategy that outlined the key aims of the organisation and the ways in which we would achieve those aims over the course of the next three years. It was developed to reflect the needs of our clients and would enable us to address those needs in the best way possible. As an organisation, we recognised that some of those needs would require us to use our experience, expertise and national charity status to become more influential in discussions around legislation and policy implementation. Out of this recognition came our fourth strategic objective: influencing positive change to policy and practice.

Part of this strategic object includes being “a trusted source of information” in our field. So while we continue to establish working relationships amongst sector partners and Government representatives, we have decided to focus on using our 60 years of accumulated knowledge to make positive change in the areas of policy and practice. Since the establishment of our organisational policy function in October 2022 and with support from our Research Manager and our Lived Experience Advisory Panels, Migrant Help has taken part in three calls for evidence/views. By participating in these, we used our resources to challenge issues that could be detrimental to those we support. We have incorporated our organisational value of partnership into our policy function by working with sector partners and those with lived experience.

Additionally, we are ongoing participants in longitudinal research being conducted by IPSOS which looks at the impact of the Government's differentiation policy first outlined in the 2021 New Plan for Immigration and which came into force in the Nationality and Borders Act 2022. This research study will use evidence and interviews over the next two years.

Since 2021, legislation has moved at lightning speed. Parts of both the Nationality and Borders Act and the Illegal Migration Act are undergoing legal challenges. As we come towards the end of the first year of our new policy function, it's clear that adding our voice to the conversation can positively impact our clients.

In 2022/23 we delivered more than 14,500 hours of training and development for our staff. These hours covered a wide range of topics: in addition to statutory and mandatory training, themes also included wellbeing, personal development and professional skills development.

After successfully delivering the Leadership Academy to managers, this year it was rolled out across all positions, with staff being able to access particular modules of interest to support their development.

We were extremely proud in November 2022 to have received the Gold Award from Investors in People, the global benchmark in how employers lead, support and develop their staff. This accreditation acknowledges the hard work we have put into our people strategy, 'A Great Place to Work'.

As a result of supporting our staff, we've seen a high proportion of internal moves this year, showing that our investment in people has reaped rewards. Development of the senior team continues, with professional coaches and group activities.

We started our volunteering programme, initially setting up all the processes and procedures required and then working with our co-production team to identify areas of greatest need for our clients. During 2023/24 we will develop two volunteering pilots, working closely with frontline teams and clients to roll out a new and exciting programme.

Strategic report of the Trustees (continued)

Migrant Help Strategy (continued)

Developing our staff and volunteers to deliver the best possible outcomes for clients

We delivered six staff conferences (five in-person and one virtual), our first face to face all-staff events since the pandemic. Focusing on getting to know each other and the organisation, the events, at different locations around the UK, encouraged interaction, learning and fun activities for staff to participate in, and engagement was high throughout. Feedback from the conferences was very positive, with staff seeing them as successful events and wanting more opportunities to meet face to face in the future.

Looking Forward

2023/24 is already set out to be a busy year. As we prepare for our 60th Anniversary year, we are planning some exciting events and activities with the aim to raise awareness, raise support and raise income. Next year also sees the development and release of a new five-year strategy, coproduced with our clients, that will set the direction of the charity for the upcoming years.

We will be releasing new grant opportunities for small charities to access, supporting local community hubs and employability provision.

We will also be working on mobilising new strategic projects, focusing on reducing the risks of exploitation of people seeking asylum, and providing advice and guidance for migrant and refugee workers. We hope to strengthen our employability support by exploring new opportunities and partnerships.

Looking ahead, we are committed to investing and diversifying our income. We have ambitious plans to forge new partnerships and relationships with companies and individuals who share our vision and want to help rebuild stolen lives.

Strategic report of the Trustees (continued)

Risks

We have continually reviewed the principal risks to achieving our strategic plan and have focused on the key strategic risks that we have sought to mitigate during 2022/23.

Risk	Commentary
1. The charity does not react successfully to changes required by the implementation of the Nationality and Borders Act 2022 and the Illegal Migration Act 2023 and its impact on users of Asylum and Modern Slavery Services.	The charity monitors policy changes through dedicated staffing and maintains a visibility on social media and through other communications. The charity has continuing discussions with the Home Office as part of the Asylum contract and as a wider sector stakeholder about the potential impact of changes and looks to model their commercial implications. After building stronger relationships with sector partners, pragmatic solutions can be proposed. The charity is finalising its five-year strategy which will outline its future objectives and its approach to minimising the risk of such policy changes.
2. The charity does not react successfully to changes made by the government to the National Referrals Mechanism (NRM) and its impact on users of Modern Slavery services.	As a First Responder, the charity is a part of active forums where it can discuss and consider the proposed changes. The charity has designated funding for staffing to provide additional resourcing supporting people who may have been trafficked or exploited to be referred to the NRM Framework.
3. The charity fails to meet the strict Key Performance Indicators, and performance levels set forth in its contracts.	Staffing levels and structures are changed to address volume changes – both for ongoing high service demand and for spikes caused by external factors. KPI monitoring continues throughout the month with enhanced management information and analytics. Under-performance, commercial matters and the appropriateness of measures are highlighted and addressed in regular meetings with the Home Office, the Salvation Army and our key sub-contractors. The Quality Management function provides the framework for continuous staff assessment and regular internal audits against agreed performance gradings and investigation of non-conformances.

Strategic report of the Trustees (continued)

Risks (Continued)

<p>4. The charity fails to change its staffing and cost base to reflect the impact of changes to border controls and the volumes of people movement.</p>	<p>The charity monitors announcements through governmental publication services and receives daily volume related data. There is a close working relationship with the Home Office and other commissioners to identify trends and their impact on volumes. Internal cross departmental working groups help to forecast volume change so staffing can be flexed accordingly. Staffing structures are reviewed to identify the best working processes for short- and long-term changes in demand.</p>
<p>5. The charity fails to provide adequate services to all its service users due to the high level of asylum arrivals</p>	<p>As well as identifying the potential for volume changes through the actions noted above, the charity looks to be build better efficiencies to allow it to reach higher volume levels. Improving our webchat facilities to reach more service users, remodelling our AIRE management structures and business support processes will allow greater reach. The charity will work with the Home Office on its commercial and financial contract modelling as a result of the high level of arrivals.</p>
<p>6. The charity fails to retain key contracts on which it is reliant or suffers reductions in income on those contracts from volume changes outside of its control.</p>	<p>The charity is adding to its short-term forecasting and longer-term budgeting capabilities through software improvements. Frequent and regular meetings between Finance, Operations and the Home Office allow better forecasting of volumes. An expanding strategy team allow more identification of grant and contract opportunities which would achieve more diverse income streams. Additionally, the charity is exploring corporate partnerships and looking to make its strategic project investments sustainably funded where need and potential positive impacts are identified.</p>

Strategic report of the Trustees (continued)

Financial review

Income

During the year, our income was £45.73m (2022: £33.50m), an increase of 37% from the previous year. This increase has been attributed to the high growth of the contract to provide advice, issue reporting & eligibility guidance to people seeking asylum in the UK. This contract commenced in September 2019 at volumes vastly more than even the highest levels of Home Office estimates. Those volumes have continued to grow month on month throughout 2022 - 23. The growth of this contract has also impacted directly on the turnover of our trading subsidiary, Migrant Help Trading Limited, who provide interpreting services for this contract for those service users and for external clients. We have also seen growth in the coverage of our contract with The Salvation Army to provide support to victims of Modern Slavery in the south of England.

Expenditure

Our expenditure rose to £41.74m from £28.10m, an increase of 49%. These are costs associated with servicing the growth in our major contracts throughout the year along with the commencement of some strategic projects to further the charity's aims. Due to the nature of our work, staff costs represent the major element of expense and these increased by 35% to £22.60m (2022: £16.76m). Staff costs include subcontracted operations of the charity's First Response Centre and its Move-On service provision as part of operating the Asylum contract.

Commercial trading subsidiary

Our commercial trading subsidiary, Migrant Help Trading Limited, provides interpreting and translation services. A profit of £2.29m (2022: £1.85m) was generated in the year, primarily from providing interpreting services that supported the greatly expanded Asylum contract. It has been covenanted that Migrant Help Trading Limited will gift aid 100% of its taxable profit to the charity by 31 December of the following financial year. For 2023, the full amount of is to be donated in October 2023 (2022: £1.85m in September 2022).

Reserves policy and current status

The Trustees wish to secure the future of Migrant Help and its ability to continue its charitable activities. To achieve this, they have carried out an assessment of the risks facing the charity and the financial consequences of those risks. Consequently, they aim to retain sufficient reserves, to protect against the risk to the charity of a temporary reduction in funding or the loss of a major funder, and to provide funds for development of new services to meet the needs of exploited and displaced people seeking asylum in alignment with our strategic aims.

At the time of each quarterly forecast, risks are re-assessed, together with the adequacy of reserves, in light of any changes in costs and circumstances. If reserves fall below the target, Trustees may act to reduce future costs. Alternatively, if reserves are in excess of target, Trustees may consider opportunities for initiating new developments. The Trustees may examine the level of reserves each year when setting the following year's budget and the reserves policy will be reviewed each year.

Strategic report of the Trustees (continued)

Financial review (continued)

Reserves policy and current status (continued)

In addition to ensuring reserves are retained for risks and project commitments, the charity retains approximately 11 weeks of total expenditure to ensure it had the operating capital to service its larger contracts. The Trustees will consider a target reserves level in 23/24 but this is currently difficult due to the fluctuating volumes and changing regulatory and legal frameworks that impact its core Asylum and modern day slavery operations.

At 31 March 2023, the charity had total unrestricted funds of £15.12m (2022: £10.89m), an increase of £4.23m from last year. Following a detailed final review in February 2023 of its confirmed reserves and its required operational working capital, reserves were designated for use in new longer-term projects that could provide support and assistance to vulnerable groups. These projects aim to go beyond any existing contractual services. Additional designated reserves of £2.35m (2022: £2.12m) were ringfenced. This leaves free reserves of £10.96m (2022: £8.78m); made up of £2.27m (2022: £1.82m) reserves from our trading subsidiary, Migrant Help Trading Limited and other general funds of £8.69 (2022: £6.96m).

The Trustees are close to finalising the new five-year strategy to commence in late 2023. The continued volume growth of the Asylum and Modern Slavery contracts and the ability for the Trustees to designate funds for long term projects allow Migrant Help to widen the scope of the future opportunities it can provide its current and prospective service users.

Principal risks and uncertainties

The Trustees and Executive Team have identified the major strategic and operational risks to which Migrant Help is exposed and have established controls and actions to mitigate them. Risk assessments and a risk register are in place and are subject to continual review and monitoring by the Executive Team, and quarterly review by the Trustees. The principal risks are outlined above.

Structure, governance and management

Governing document

Migrant Help has its origins in the Kent Committee for the Welfare of Migrants, which incorporated as Migrant Helpline in 2001. Today, Migrant Help is a Company Limited by Guarantee governed by its Articles of Association, last amended on 19 July 2015. It is registered as a charity with the Charity Commission in England & Wales and with the Office of the Scottish Charity Regulator in Scotland. The wholly-owned trading subsidiary is a Company Limited by Shares, registered at Companies House.

Appointment of Trustees

Our Articles of Association provide that Migrant Help may have up to 14 Trustees and the present members of the Board are listed in this report.

Strategic report of the Trustees (continued)

Structure, governance and management (continued)

Appointment of Trustees (continued)

Trustees, including the Chair, are recruited by open selection and are appointed for a three-year term, renewable for a further three years. The Trustees for the purposes of charity law and under the company's Articles are also the members of the organisation. Since the start of the financial year, four new trustees joined and seven resigned.

Trustee induction and training

New Trustees have an Induction Day and are invited to visit offices across the UK to meet staff and clients. We have a Trustee Handbook and code of conduct which is issued to Trustees. Trustees are also provided with the Charity Commission's guide: The Essential Trustee and other relevant Charity Commission publications. There are regular governance reviews and Trustees are provided with Safeguarding training. Annual Trustee appraisals ensure that Trustees receive the information and development opportunities they need to make an effective contribution to Migrant Help's governance.

The Migrant Help Board of Trustees

Migrant Help's Board of Trustees is charged with ensuring a sharp focus on our mission and values. It sets the strategic direction, checks progress against strategy, ensures financial stability, and makes certain that Migrant Help is compliant with all the relevant laws and regulations. The Board has a zero-tolerance policy on fraud and corruption.

The Board delegates day-to-day decision making and operations to the Chief Executive Officer and the Executive Team. The Board meets formally at least four times a year, in addition to holding an away-day to consider Migrant Help's strategic direction given the changing context in which we operate.

There are four standing committees that feed into the Board.

The Finance and Audit Committee (FAC) is responsible for assurance oversight of the highest standards of integrity, financial reporting and internal control. In addition to reviewing organisational performance and results against the plan, the committee also ensure that Migrant Help's systems of financial control comply with Charity Commission guidelines and provide reasonable assurance against material misstatement or loss.

The Human Resources and Remunerations Committee (RemCom) sets the overall salary policy for Migrant Help, the remuneration of the CEO and directors, having regard to our agreed Pay Policy and the external environment in relation to remuneration. The committee considers employment and equality policy and compliance with the Charity's statutory requirements as an employer.

The Quality-of-Service Committee upholds the aims and objectives of the charity considering all service delivery matters to ensure the charity's services are run on a sound and business-like basis, in line with our charitable aims. It advises on all matters in relation to the quality of Migrant Help's services ensuring that contractual, statutory, and other quality standards are understood and monitored.

Strategic report of the Trustees (continued)

Structure, governance and management (continued)

The Migrant Help Board of Trustees (continued)

The Strategy and Communications Committee upholds the aims and objectives of the charity when considering strategy matters to ensure the charity's execution of the strategy is in line with our charitable aims. It advises on strategic matters in relation to the quality of Migrant Help's communications ensuring the branding, messaging and images are understood.

The Trustees will form other sub-groups to manage particular projects as and when required..

Key management personnel remuneration

The Trustees consider that they, and the Executive Team comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

In view of the nature of the charity, the Trustees benchmark against pay levels in other charities of similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles. Further details of remuneration can be found at note 9 to the financial statements.

Related parties and co-operation with other organisations

Any interest between a Trustee or senior manager of the charity and the charity must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustee responsibilities for reporting and financial statements

The Trustees (who are also directors of Migrant Help for the purposes of company law) are responsible for preparing the report of the Trustees including the strategic 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 charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period.

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

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principals in the Charities SORP and FRS 102;
- ◆ 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 charitable company will continue in operation.

Strategic report of the Trustees (continued)

Structure, governance and management (continued)

Trustee responsibilities for reporting and financial statements (continued)

The Trustees are responsible for keeping proper and adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2001, the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Public Benefit statement

The Charities Act 2011 requires all charities to have a purpose that is for the public benefit. The public benefit requirement has two aspects: the "benefit" aspect and the "public" aspect. All our services provide an identifiable benefit that is capable of being proved by evidence and are made available to the public or sufficient sections of the public. This is entirely in accordance with the two aspects of the public benefit requirement. The Trustees can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit". Our charitable purpose is enshrined in our vision and mission statements and the Trustees ensure that this purpose is carried out for the public benefit by delivering services in accordance with our strategic aims.

Disclosure of information to the auditor

In so far as the Trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware; and the Trustees have taken all steps that they ought reasonably to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Strategic report of the Trustees (continued)

Structure, governance and management (continued)

Internal control

The Trustees have overall responsibility for Migrant Help's systems of internal control. Trustees recognise that systems of control can only provide a reasonable and not complete assurance against inappropriate or ineffective use of resources, or against the risk of errors or fraud. Trustees remain satisfied that Migrant Help's systems provide reasonable assurance that the charity operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

Migrant Help operates a comprehensive accountability system. This includes annual planning, with plans approved by Trustees, and annual budgets. Trustees consider actual results compared with plans and forecasts, and non-financial performance data. Other controls include delegation of authority, segregation of duties and the completion of an internal control self-assessment checklist as advised by the Charity Commission.

Members' Guarantee

Members of the charity guarantee to contribute an amount not exceeding £1 each to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 14 (2022: 10).

Trustees indemnities

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the charity. The aggregated cost of this and management liability insurance was £6,825 (2022: £6,825). This provides cover up to £5,000,000 (2022: £5,000,000).

Fundraising

Migrant Help exists to support people affected by displacement and exploitation and we secure most of our income through grants and contracts. During 22-23, we received a growing amount of voluntary donations from the general public and through partnerships. Voluntary donations and partnerships continue to contribute to our two main campaigns, our Crisis Fund, for survivors of slavery and asylum seekers with essential items when no other provision is in place to help, and our Neil Wildman Children's Fund, for children and young people who have been through unimaginable hardship. We have improved our supporter care and reporting, ensuring our donors know how their support has added value and helped our clients.

We have had growing interest from corporate partners and we will have a dedicated resource for this area in the upcoming year. We hope to introduce new opportunities for people to fundraise for us, such as workplace or sports activities, and will be using our 60th anniversary year to raise awareness and attract new supporters.

Trustees' report Year to 31 March 2023

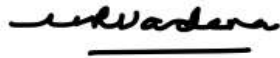
Auditor

In so far as the Trustees are aware:

- ◆ there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Buzzacott LLP were appointed as our auditor during the year and they have indicated their willingness to continue in that capacity.

The Trustees' report, incorporating a strategic report, approved by order of the members of the Board of Trustees on 20 September 2023 and signed on its behalf by:



Madhavi Vadera
Chair of Board of Trustees

Independent auditor's report to the Members and Trustees of Migrant Help

Opinion

We have audited the financial statements of Migrant Help¹ (the 'parent charitable company') and its subsidiary for the year ended 31 March 2023 which comprise the group statement of financial activities, group and charity balance sheets, group and charity statements of cash flows and notes to the financial statements, including a summary of significant 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 financial statements:

- ◆ give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of the group's 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulation 2006.

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 group 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 group and charitable parent company'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.

¹ The name of the charitable company changed from Migrant Helpline to Migrant Help on 14 November 2023. Our audit report refers to the charitable company as Migrant Help, which is the name of the charitable company at the date of our report. Elsewhere in the annual report and financial statements the Trustees have appropriately referred to the charitable company as Migrant Helpline, which was the name of the charitable company on the date the financial statements were approved by the Trustees.

Conclusions relating to going concern (continued)

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 Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the Trustees' report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report and the strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulation 2006 requires us to report to you if, in our opinion:

- ◆ proper and adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the charitable parent company 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors for the purposes 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 charitable company'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

Auditor's responsibilities for the audit of the financial statements (continued)

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

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ challenged assumptions and judgements made by management in assessing the going concern basis of accounting and in its significant accounting estimates, including the estimated useful economic lives of assets for the purpose of determining the annual depreciation charge; and
- ◆ performed sample based testing of expenditure in the accounting system to supporting documentation and sample based testing of income from source documentation to the accounting system.

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

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

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 trustees and other management and the inspection of regulatory and legal correspondence, if any.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 and to the charity's Trustees as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 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.



Edward Finch

For and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

Date: 24 November 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of financial activities Year to 31 March 2023

	Notes	Unrestricted general fund £'000	Restricted funds £'000	2023 Total funds £'000	Unrestricted general fund £'000	Restricted funds £'000	2022 Total funds £'000
Income from:							
. Donations	2	23	571	594	53	—	53
. Investment income	3	56	—	56	1	—	1
Income from charitable activities	4	38,146	3,636	41,782	29,354	2,319	31,673
Income from trading activities							
. Commercial trading operations	5	3,302	—	3,302	1,772	—	1,772
Total		41,527	4,207	45,734	31,180	2,319	33,499
Expenditure on:							
Costs of raising funds							
. Commercial trading operations	5	2,505	—	2,505	1,600	—	1,600
Expenditure on charitable activities	6	34,678	4,556	39,234	24,424	2,072	26,496
Total		37,183	4,556	41,739	26,024	2,072	28,096
Net income (expenditure)		4,344	(349)	3,995	5,156	247	5,403
Transfers between funds		(122)	122	—	—	—	—
Net movement in funds		4,222	(227)	3,995	5,156	247	5,403
Reconciliation of funds							
Total fund balances brought forward		10,894	420	11,314	5,738	173	5,911
Total fund balances carried forward		15,116	193	15,309	10,894	420	11,314

There are no recognised gains or losses other than those shown above. All of the above results derive from continuing activities.

The notes on pages 33 to 45 form part of these financial statements.

Group and Charity balance sheets 31 March 2023

	Notes	Group		Charity	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
Fixed assets					
Intangible fixed assets	11	33	105	33	105
Tangible fixed assets	12	173	133	170	133
Investments	13	—	—	100	100
		206	238	303	338
Current assets					
Debtors	14	7,895	6,244	7,659	6,012
Cash at bank and in hand		14,278	8,891	12,889	7,171
		22,173	15,135	20,548	13,183
Current liabilities					
Creditors: amounts falling due within one year	15	(4,813)	(2,977)	(5,552)	(2,948)
Provision	17	(2,257)	(1,082)	(2,257)	(1,082)
		(7,070)	(4,059)	(7,809)	(4,030)
Net current assets		15,103	11,076	12,739	9,153
Total net assets		15,309	11,314	13,042	9,491
Funds					
Restricted funds	18	193	420	193	420
Unrestricted funds	19	15,116	10,894	12,849	9,071
Total funds		15,309	11,314	13,042	9,491

The financial statements on pages 33 to 45 were approved by the Trustees, and authorised for issue on Wednesday 20 September 2023 and are signed on their behalf by:



Madhavi Vadera, Chair

Company Limited by Guarantee

Registration Number: 04172880 (England and Wales)

Group and charity statements of cash flows Year to 31 March 2023

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Cash flows from operating activities				
Net income for the year	3,995	5,403	3,551	4,033
Adjustments for:				
Depreciation	134	68	134	68
Amortisation	80	73	80	73
Investment income	(56)	(1)	(56)	(1)
Increase in debtors	(1,651)	(725)	(1,647)	(568)
Increase in creditors	1,884	571	2,652	518
(Decrease) increase in deferred income	(48)	39	(48)	39
Increase in provisions	1,175	792	1,175	792
Net cash generated from operating activities	5,513	6,220	5,841	4,954
Cash flows from investing activities				
Interest income	56	1	56	1
Purchase of intangible fixed assets	(8)	(13)	(8)	(13)
Purchase of tangible fixed assets	(174)	(71)	(171)	(71)
Net cash used in investment activities	(126)	(83)	(123)	(83)
Increase in cash in the year	5,387	6,137	5,718	4,871
Cash at the beginning of the year	8,891	2,752	7,171	2,300
Total cash at the end of the year	14,278	8,891	12,889	7,171

A Analysis of changes in net debt

	At 1 April 2022 £'000	Cash flows £'000	New loans £'000	Other non-cash changes £'000	At 31 March 2023 £'000
Cash	8,889	5,387	—	—	14,278
	8,889	5,387	—	—	14,278

Basis of preparation

These financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note. The financial statements are prepared in sterling and rounded to the nearest £'000s.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Migrant Help Trading Limited on a line by line basis. A separate statement of financial activities has not been presented because the charitable company has taken advantage of the exemption afforded by Section 308 of the Companies Act 2006.

Public Benefit Entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

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

Fund accounting

All funds raised by the charity are used in the furtherance of its charitable objects. The three types of funds are as follows:

Unrestricted funds

General unrestricted funds represent funds which are expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

Designated funds

Designated funds are funds set aside by the Trustees for a specific purpose.

Restricted funds

Restricted funds represent grants received which are allocated by the donor for a specific purpose.

Income

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

Income from government and other grants and contracts, whether “capital” grants or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants or contracts have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred and included in creditors until the criteria for income recognition are met and where entitlement arises before income is received the income is accrued.

Interest from funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from commercial trading operations comprises of the invoiced value of goods and services supplied by the subsidiary, Migrant Help Trading Limited, exclusive of Value Added Tax (VAT) and trade discounts.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of general volunteer time is not recognised.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ◆ Costs of raising funds comprise the costs of commercial trading from the trading subsidiary.
- ◆ Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of the objects of the charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include expenditure on general management, human resources, finance, communications and general support staff. Costs are allocated across the charitable expenditure on the basis of an estimate of the proportion of time spent by staff on those activities. No support costs were considered to be attributable to costs of raising funds which are incurred by the charity’s trading subsidiary.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Operating leases

Rentals applicable to operating lease contracts, where substantially all the benefits and risks of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the lease term.

Intangible fixed assets

The charity invested heavily in the development of a Customer Relationship Management Database (CRM) capable of linking directly with Home Office systems. This cost was capitalised and the system was operational in March 2018. The cost was amortised over an 18 month period to the end of the previous Home Office contract. Ongoing maintenance of the CRM is written off in the year of expenditure. For the new AIRE contract development costs for the new CRM have been capitalised. These costs will be amortised between the start of the new AIRE contract (1 September 2019) and the first available break clause (31 August 2023), a period of four years.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition and are depreciated over their useful economic lives as follows:

Office equipment	33% on cost
Motor vehicles	25% reducing balance

Investment in subsidiaries

Investments in subsidiaries are at cost.

Pensions

The charity participates in a group pension scheme. This is a defined contribution pension scheme for all members of staff. The assets of this scheme are held separately from those of the charity, being invested with an insurance company. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year. Pension costs are based upon 8% of gross salary.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. Any foreign currency balances are translated at the exchange rate prevailing at the balance sheet date. Gains and losses on translation are included in the statement of financial activities.

Taxation

As a registered charity, Migrant Helpline is potentially exempt from tax on income and gains falling within Sections 466 to 489 of the Corporation Taxes Act 2010 as all its income is charitable and applied towards charitable purposes.

No tax is payable in the trading subsidiary due to the profit being donated to the charity under Gift Aid. No provision is made for current or deferred tax.

Related party disclosures

The charity has taken advantage of the exemption that is conferred by FRS 102, which allows it not to disclose transactions with group undertakings that are eliminated on consolidation.

Critical accounts estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The only material estimates at the year end are in relation to provisions for potential liabilities arising out of a compliance review and the interpretation of income recognition from the AIRE contract.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1 Financial performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary which provides interpreting and translation services.

The summary financial performance of the charity alone is:

	2023 Total funds £'000	2022 Total funds £'000
Income	42,533	31,828
Gift aid from subsidiary company	1,845	477
	44,378	32,305
Expenditure on charitable activities	(40,827)	(28,272)
Net income	3,551	4,033
Total funds brought forward	9,491	5,458
Total funds carried forward	13,042	9,491
Represented by:		
Restricted income funds	193	504
Unrestricted income funds	12,849	8,987
	13,042	9,491

2 Donations

	Unrestricted funds £'000	Restricted funds £'000	2023 Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	2022 Total funds £'000
Donations receivable	23	—	23	53	—	53
Partnership for Digital Inclusion Project	—	571	571	—	—	—
Donations receivable	23	571	594	53	—	53

The charity entered into a corporate partnership to distribute donated phone handsets and data plans to its Asylum clients.

3 Investment income

	Unrestricted funds £'000	Restricted funds £'000	2023 Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	2022 Total funds £'000
Bank interest	56	—	56	1	—	1

4 Income from charitable activities

	Unrestricted funds £'000	Restricted funds £'000	2023 Total funds £'000	Unrestricted funds £'000	Restricted funds £'000	2022 Total funds £'000
AIRE	29,950	—	29,950	23,920	—	23,920
Trafficking	8,036	2,896	10,932	5,402	1,299	6,701
European Settlement Scheme	—	77	77	—	135	135
Community Engagement	—	615	615	—	699	699
Other services	160	48	208	26	192	218
	38,146	3,636	41,782	29,348	2,325	31,673

The charity's main source of income from charitable activities is government grants and contracts. The total income from the Home Office was £30,028,027 (2022: £24,055,358).

5 Commercial trading operations

The wholly owned trading subsidiary, Migrant Help Trading Limited, is incorporated in England and Wales (company number 05684239) and pays all its profits to the charity under the gift aid scheme. Migrant Help Trading Limited operates as an interpreting and translation service provider. The summary financial performance of the subsidiary alone is:

	2023 Total funds £'000	2022 Total funds £'000
Turnover	9,423	6,878
Cost of sales and administration costs	(7,134)	(5,031)
Net profit	2,289	1,847
Amount gifted to the charity	(1,845)	(477)
Available for distribution	444	1,370
The assets and liabilities of the subsidiary were:		
Fixed assets	3	—
Current assets	3,794	2,629
Current liabilities	(1,430)	(706)
Total net assets	2,367	1,923
Aggregate of share capital and reserves	2,367	1,923

6 Analysis of expenditure on charitable activities

	Staff costs £'000	Direct costs £'000	Support cost allocation £'000	Governance cost allocation £'000	2023 Total £'000
Charitable activities	18,894	15,753	4,209	378	39,234
Support costs	2,391	2,196	(4,209)	(378)	—
	21,285	17,949	—	—	39,234

6 Analysis of expenditure on charitable activities (continued)

	Staff costs £'000	Direct costs £'000	Support cost allocation £'000	Governance cost allocation £'000	2022 Total £'000
Charitable activities	14,213	8,941	2,939	404	26,497
Support costs	1,833	1,510	(2,939)	(404)	—
	16,046	10,451	—	—	26,497

Of the charitable activities set out above, £4,556,000 (2022: £2,072,000) was funded from restricted funds and £34,678,000 (2022: £24,424,000) from unrestricted funds.

7 Support costs

Support costs comprise the following items:

	General support £'000	Governance function £'000	2023 Total £'000	General support £'000	Governance function £'000	2022 Total £'000
Communications	447	1	448	275	1	276
Finance	571	37	608	309	40	349
General management	146	334	480	36	356	392
Human resources	718	6	724	557	7	564
Support services	2,327	—	2,327	1,762	—	1,762
	4,209	378	4,587	2,939	404	3,343

8 Net income (expenditure) for the year

This is stated after charging:

	2023 £'000	2022 £'000
Auditor's remuneration:		
. statutory audit current year	29	29
. accounting and tax services	3	3
Depreciation	134	68
Amortisation	80	73
Operating leases:		
. property	540	274
. equipment	37	2

9 Staff costs

The total remuneration of employees (full-time and part-time) was:

	2023 £'000	2022 £'000
Wages and salaries	12,411	8,967
Social security costs	1,158	770
Pension contributions	952	706
Settlements and redundancy	—	8
Sub-contract labour	8,064	6,299
Other related staff costs including staff benefits	12	8
	22,597	16,758

The average number of employees (head count based on number of staff employed) during the year was:

	2023 Number	2022 Number
Charitable activities	323	255
Support staff	41	34
	364	289

The average number of full time equivalent staff in the year was 350 (2022: 273).

The number of staff whose emoluments are great than £60,000 are:

	2023 Number	2022 Number
£60,001 - £70,000	2	4
£70,001 - £80,000	3	1
£80,001 - £90,000	1	1
£120,001 - £130,000	1	1
	7	7

Of the employees who earned £60,000 or more during the year, employee contributions were made to defined contribution pension schemes in respect of 7 (2022: 7) employees. During the year this amounted to £44,628 (2022: £42,816).

The key management personnel of the group and parent charity comprise the Trustees and the Senior Management Team, comprising of 12 staff (2022: 7). The total employee benefits of the key management personnel were £941,390 (2022: £646,437).

10 Trustees' remuneration

No remuneration or other payments have been made to the Trustees for their services as board members in the year (2022: £Nil).

The most significant element of Trustees' expenses is the cost of travel and subsistence. In the year 3 Trustees incurred a total of £2,884 (2022: £1,298 was paid to 3 Trustees) through expenses reimbursed and costs incurred by the charity on their behalf.

11 Intangible fixed assets

Group and charity	Computer software £'000	Total £'000
Cost		
At 1 April 2022	499	499
Additions	8	8
At 31 March 2023	<u>507</u>	<u>507</u>
Amortisation		
At 1 April 2022	394	394
Charge in year	80	80
At 31 March 2023	<u>474</u>	<u>474</u>
Net book value		
At 31 March 2023	<u>33</u>	<u>33</u>
At 1 April 2022	<u>105</u>	<u>105</u>

12 Tangible fixed assets

Group	Office equipment £'000	Total £'000
Cost		
At 1 April 2022	292	292
Additions	174	174
At 31 March 2023	466	466
Depreciation		
At 1 April 2022	159	159
Charge in year	134	134
At 31 March 2023	293	293
Net book value		
At 31 March 2023	173	173
At 1 April 2022	133	133
Charity	Office equipment £'000	Total £'000
Cost		
At 1 April 2022	278	278
Additions	171	171
At 31 March 2023	449	449
Depreciation		
At 1 April 2022	145	145
Charge in year	134	134
At 31 March 2023	279	279
Net book value		
At 31 March 2023	170	170
At 1 April 2022	133	133

13 Fixed asset investments – charity

Shares in group undertakings:

	2023 £'000
Cost at 1 April 2022	100
Additions	—
Cost at 31 March 2023	100

The charity holds £100,000 (2022: 100,000) shares of £1 each in its wholly owned subsidiary company, Migrant Help Trading Limited, which is incorporated in England and Wales. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised in note 5.

14 Debtors

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Trade debtors	6,115	4,667	5,763	4,295
Other debtors	5	5	5	5
Amounts due from subsidiary undertaking	—	—	53	155
Prepayments	695	881	683	874
Accrued income	1,080	691	1,155	683
	7,895	6,244	7,659	6,012

15 Creditors

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Trade creditors	2,690	1,220	2,099	761
Taxation and social security	1,319	1,049	1,224	962
Other creditors	94	34	51	29
Amounts due to subsidiary undertaking	—	—	1,470	522
Deferred income (note 16)	109	157	109	157
Accruals	601	517	599	517
	4,813	2,977	5,552	2,948

16 Deferred income

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Balance at 1 April 2022	157	118	157	118
Amount released to income	(681)	(752)	(681)	(752)
Amount deferred in the year	633	791	633	791
Balance at 31 March 2023	109	157	109	157

Deferred income relates to grant income received and interpreter services invoiced in respect of future accounting periods.

17 Provision

	Group		Charity	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Balance at 31 March 2023	2,257	1,082	2,257	1,082

A provision was added to acknowledge a potential liability arising from the interpretation of income recognition from the AIRE contract.

18 Analysis of movements in restricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2023 £'000
Trafficking Scotland	40	2,896	(3,056)	120	—
Vulnerable Persons Resettlement Scheme	103	615	(607)	—	111
Partnership for Digital Inclusion Project	—	571	(571)	—	—
AIRE Mobilisation	83	—	(80)	—	3
Hong Kong Welcome Project	186	48	(155)	—	79
EU Settlement Scheme	8	77	(87)	2	—
	420	4,207	(4,556)	122	193

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2022 £'000
<i>Trafficking – Scotland</i>	22	1,299	(1,281)	—	40
<i>Syrian Resettlement Kent</i>	—	699	(596)	—	103
<i>AIRE Mobilisation</i>	151	—	(68)	—	83
<i>Hong Kong Welcome Project</i>	—	186	—	—	186
<i>EU Settlement Scheme</i>	—	135	(127)	—	8
	173	2,319	(2,072)	10	420

Transfers are made from the unrestricted general fund to cover the fair allocation of support costs to the above restricted fund projects and where additional spend is seen as appropriate in achieving success for those activities.

The nature and purpose of each restricted fund is as follows:

Trafficking – Scotland

Migrant Help have provided accommodation and support services to victims of human trafficking. The level of support is dependent upon individual needs and eligibility to access services.

Vulnerable Persons Resettlement Scheme

This project is directly aimed at providing support services to refugees in Kent.

Partnership for Digital Inclusion Project

This project allowed the charity to provide phone handsets and data-plans to its Asylum clients by virtue of its corporate partnership with Virgin Media/O2, BT, Vodafone, Hubbub and Socialbox.

AIRE Mobilisation

All costs have been incurred following the end of the AIRE mobilisation period but the charity continues to amortise capital costs funded by AIRE Mobilisation over their useful economic life.

18 Analysis of movements in restricted funds (continued)

Hong Kong Welcome Project

This project is directly aimed at providing Hong Kong nationals requesting resettlement with access to education, training and employment opportunities.

EU Settlement Scheme

This grant is aimed at providing support to EU citizens, advising them on the requirements for them to remain in the UK after the UK has left the European Union.

19 Analysis of movements in unrestricted funds

	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2023 £'000
Designated funds					
Strategic Projects 2022	2,100	—	—	(2,100)	—
Community Hubs	—	—	(30)	250	220
YWO Experience	—	—	(272)	1,850	1,578
Age Dispute	—	—	(9)	25	16
Investment Property Fund	—	—	—	1,000	1,000
Happy Baby Community	—	—	(35)	152	117
Migrant Workers Advice & Guidance	—	—	—	300	300
Reducing the Risk of Exploitation	—	—	—	250	250
NRM First Responder	—	—	—	330	330
ESOL & Employability Grant	—	—	—	100	100
BEPS Project	—	—	—	216	216
The Leila Bursary	—	5	(5)	5	5
Neil Wildman Children's Fund	16	11	(4)	—	23
Total designated funds	2,116	16	(355)	2,378	4,155
 General funds	 6,955	 38,124	 (34,323)	 (2,062)	 8,694
	9,071	38,140	(34,678)	316	12,849
 Trading Subsidiary	 1,823	 3,387	 (2,505)	 (438)	 2,267
	10,894	41,527	(37,183)	(122)	15,116

19 Analysis of movements in unrestricted funds (continued)

	Balance at 1 April 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 March 2022 £'000
<i>Designated funds</i>					
<i>Migrant Support Fund</i>	110	—	—	(110)	—
<i>Strategic Projects 2022</i>	—	—	—	2,100	2,100
<i>Neil Wildman Children's Fund</i>	10	6	—	—	16
<i>Total designated funds</i>	120	6	—	1,990	2,116
<i>General funds</i>	5,165	29,402	(24,424)	(3,188)	6,955
	5,285	29,408	(24,424)	(1,198)	9,071
<i>Trading Subsidiary</i>	453	1,772	(1,600)	1,198	1,823
	5,738	31,180	(26,024)	—	10,894

The nature and purpose of each designated fund is as follows:

Strategic Projects 2022

In February 2022, the Trustees met to designate funds to a range of projects where the provision is not met by existing contracts. A fund was ringfenced for their implementation over the next three years. In this year's accounts, the charity has provided a more detailed breakdown of the purpose of each strategic project. Funding was identified for further projects by Trustees in February 2023.

Community Hubs

This project has been developed to help support grass roots organisations within the sector to build capacity. This is through a combination of grants and practical support. The grants are aimed at helping to expand the reach and delivery of pre-existing hubs or to assist with the delivery of brand-new hubs that can support our clients by bringing together a wide range of local organisations from within the community.

Youth Welfare Officer (YWO) Experience

The YWO Experience is focused at delivering help to unaccompanied young people (18-25) who are living in hotel accommodation. This project assists with reducing isolation and delivering support to those navigating the asylum system whilst also providing opportunities to participate in a wide variety of activities.

Age Dispute

The fund has been set-up to resources services for those Asylum service users who claim to be under 18. The service assists with referrals to social services and signposting to legal representation.

Investment Property Fund

This fund has been ringfenced for the potential purchase of a property to be used as part of the charity's contract to provide accommodation services to victims of modern day alavery.

19 Analysis of movements in unrestricted funds (continued)

Happy Baby Community

The Happy Baby Community offer essential support to their pregnant women and parents with young children, providing access to practical, emotional and educational support. Many of the women with new babies are supported at the community hubs facilitated by the Happy Baby Community, giving them and their children access to a caring and safe environment.

Migrant Workers Advice and Guidance

Working in partnership with 58 Global, the developers of the Just Good Work app, we are producing resources that will be hosted on this platform and will provide extensive information on all aspects of workers' rights, enabling clients to be informed about the UK employment market and reducing the risk of exploitation.

Reducing the Risk of Exploitation

Working closely with members of our Lived Experience Advisory Panel to identify the situation and risks our clients face, we will create a broad range of resources and information to communicate to our client group. By liaising with internal and external partners internally we will identify how to get the information to clients in an appropriate way and at key points in their engagement within our services.

NRM First Responder

This project will provide additional dedicated resourcing to support people who may have been trafficked or exploited to be referred to the National Referral Mechanism framework. There has been an increase across the UK in the number of people requiring assistance and with changes in legislation, the process of completing referrals is more complex.

English for Speakers of Other Languages (ESOL) & Employability Grant

This project has been developed to support organisations within the sector to provide additional ESOL and employability provision. It has been identified that our clients have significant issues accessing good quality ESOL and Employability services and this grant will provide funding to support with the development and delivery of these provisions.

The Building, Empowering, Protecting and Supporting (BEPS) project.

This funding is specifically for our staff to submit small projects that they feel will help our clients to thrive. Projects must meet the following themes, 'protecting and supporting the most vulnerable' or 'empowering and building communities' with a particular focus on the following topics.

- Employability
- Mental health
- Co-production opportunities with clients
- Capacity building other organisations.
- Continuous improvement in support services

The Leila Bursary

The fund has been set up to provide children of staff from Migrant Help and Migrant Help Trading Limited, the opportunity to apply for funding to help towards fees and expense for higher education and post-secondary training.

19 Analysis of movements in unrestricted funds (continued)**Neil Wildman Children's Fund**

The fund has been set up to provide additional support to families who use our services and are in need of children's clothes and equipment.

General Funds

This unrestricted fund includes the surpluses made on the key contracts with the Home Office and The Salvation Army. It is supported by the transfer of unrestricted funds from the charity's trading subsidiary. Transfers are made from the general fund to cover the fair allocation of support costs to certain restricted fund projects and where additional spend is seen as appropriate in achieving success for those activities.

Trading Subsidiary

The fund encompasses the financial results of the charity's trading subsidiary and the distributable reserves remaining in the company at the year end. Taxable profits are transferred into the general fund under Gift Aid arrangements.

Migrant Support Fund

The fund had been set up to provide additional support to migrants and people seeking asylum outside of the current grants and contracts, including the development of customer relationship management systems to provide a better service to our service users. The Trustees have now subsumed this historical fund into general reserves, while they create new designated funds with which to target additional support.

20 Analysis of Group net assets between funds

	Restricted £'000	Designated £'000	General £'000	Subsidiary £'000	2023 Total £'000
Fixed assets	33	—	170	3	206
Current assets	160	4,155	14,164	3,694	22,173
Current liabilities	—	—	(3,383)	(1,430)	(4,813)
Provision	—	—	(2,257)	—	(2,257)
	193	4,155	8,694	2,267	15,309

	Restricted £'000	Designated £'000	General £'000	Subsidiary £'000	2022 Total £'000
Fixed assets	105	—	133	—	238
Current assets	315	2,116	10,175	2,529	15,135
Current liabilities	—	—	(2,271)	(706)	(2,977)
Provision	—	—	(1,082)	—	(1,082)
	420	2,116	6,955	1,823	11,314

21 Pension commitments

All staff under 70 are eligible to participate in a defined contribution pension scheme managed by Aviva or the Pension Trust. The assets of the scheme are held separately from the charity. The charity contributes 8% of pensionable salary. The pension cost for the year represents contributions payable to the scheme and amounted to £872,598 (2022: £664,857). At the Balance Sheet date the charity owed contributions of £98,549 (2022: £65,738) to the schemes.

22 Operating lease commitments

At 31 March 2023, the charity had the following future minimum commitments under non-cancellable leases:

Group and Charity	Land and buildings £'000	Equipment £'000	2023 £'000	Land and buildings £'000	Equipment £'000	2022 £'000
Amounts payable:						
Within 1 year	334	9	343	258	9	267
Between 2 and 5 years	132	19	151	282	28	310
Total	466	28	494	540	37	577

23 Related party transactions

During the year ended 31 March 2023 the charity did not enter into any related party transactions (2022: None)