

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2024**

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# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

Throughout the year NERS continued on working with and for the immediate and long term needs of the community of refugees across the North East region, focusing at the most vulnerable stages of the journey to integration. This year the Board and Staff continued reshaping a strong organisation capable of achieving success in meeting its objectives.

#### **Centres of Operation**

NERS works from 3 centres and runs outreach from 1 site

- |                  |   |
|------------------|---|
| 1. Newcastle     | 2 Friars Street, Newcastle upon Tyne, NE1 4XA                       |
| 2. Middlesbrough | Unit 6, Broadcasting House, Newport Road, Middlesbrough TS1 5JA     |
| 3. Sunderland    | Suite 12, Eagle Building, 201 High Street East, Sunderland, SR1 2XA |
| 4. Stockton      | The Arrival Practice, Stockton-On-Tees, TS18 2EP                    |

Newcastle and Middlesbrough offices are open full time, Sunderland three days and Stockton outreach one day per week. We also provide services via telephone and social media platforms, such as WhatsApp, Skype and Zoom. Our services included liaising with the Home Office, the Department of Work and Pensions and local authorities.

#### **Asylum Advice Service**

This service is partly funded by Newcastle City Council and provides comprehensive advice and support to individuals at every stage of the asylum process. This includes assistance from the pre-application stage, throughout the asylum process, and, for those granted refugee status or leave to remain, support during their transition into mainstream society. We also offer information and guidance for those individuals whose support has been terminated.

We provide impartial and independent advice to individuals whose asylum application have been refused. We assess the possibility of applying for 'Section 4' or 'Section 95' support and where appropriate, we work jointly with client and immigration and asylum lawyers to explore further legal options. For some, Assisted Voluntary Return (AVR) to their home country may be appropriate and in such cases, we make referrals for specialised advice. Our AVR service helps those with 'No Recourse to Public Funds' to return to their country of origin with dignity, should they choose to do so.

Throughout the year, we welcomed and supported **4,749** individuals, including **1,100** new contacts. We provided advice and assistance on asylum-related issues to **3,499** individuals through **6,198** advice sessions. This included 2,630 individuals from our Newcastle office, 205 from Middlesbrough, and 664 from Sunderland.

# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **OBJECTIVES AND ACTIVITIES - continued**

#### **Immigration Advice**

This service is part of the Justice Together North East Project, funded by the Justice Together Initiative, a collaborative funder program with a ten-year commitment. In addition to providing financial support, the initiative helps grant partners empower individuals with lived and learned experience of the immigration system, while promoting and embedding anti-racism strategies.

We are a delivery partner where we provide immigration asylum legal advice for those who have no access to legal aid and can't afford the legal fees. We help people in making applications to lodge their appeal and securing their appeal rights to have an oral hearing when all other law firms, in the area, have refused to take their matter any further. We are helping them to work out what has been their issue(s) throughout the asylum process, which has led to their refusal, and tackling it head on. We make successful applications reuniting children and mums and dads all loved ones. We help to draft statements and gather supportive evidence such as National IDs, birth certificates and marriage certificates.

We also provide first class immigration advice and assist our clients to apply for Further Leave to Remain (FLR) Fresh Claims, Naturalisation and British Passports as well as make Submissions on behalf of our clients to bodies such as:

- > Court
- > Home Office to deal with any requisitions
- > local MPs and Authorities such as Social Services

This year, we have supported **262** individuals through **527** advice sessions and successfully reunited over **25** people with their families in the UK through family reunion from war-torn countries.

#### **Integration and Employment Service**

Our Integration and Employment Service offers comprehensive support to individuals granted refugee status or leave to remain, helping them build stable lives in their new environment. We address both immediate needs-such as securing housing and financial assistance-as well as longer-term goals, including community integration, accessing education, and finding employment that matches their skills.

This service plays a crucial role in preventing destitution, particularly as individuals with leave to remain must find accommodation and financial support within 28 days. By providing essential resources and guidance, we aim to empower them to settle successfully and contribute to their communities.

Between 1st April 2023 to 31st March 2024 the Service has helped **688** clients during **878** advice sessions. During this period, we assisted clients in accessing their rightful welfare entitlements, securing a total of **£1,867,476** in benefits.

#### **North East RISE (NERISE)**

NERISE was an innovative partnership between the Home Office, North East Migration Partnership (NEMP), local authorities, refugee-supporting charities, and Bridges Outcomes Partnership. Its primary goal was to enhance the financial inclusion, housing, employment, and broader integration of newly granted refugees in the North East region. As a delivery partner, NERS provided essential advice and support on housing and integration across Sunderland, Northumberland, North Tyneside, and South Tyneside.

The project concluded on 31st March 2024, having supported a total of 160 clients.

# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **OBJECTIVES AND ACTIVITIES - continued**

#### **Supported Housing**

This is a partnership with Your Homes Newcastle (YHN is the arm's length management organisation for Newcastle City Council housing) - and Home Group (HG is a large housing association). We manage 20 properties in Newcastle, on lease from YHN and HG.

We provide housing and tailored support to asylum seekers who have been granted leave to remain and are vulnerable, often due to mental health issues, addiction, or homelessness. Our service offers short-term accommodation and individualised support for up to two years, helping clients transition from supported housing to independent living.

Support includes assistance with claiming housing benefit, accessing other welfare benefits, council tax advice, and connecting with health and social care services. We also help clients access ESOL courses, education and employment services, as well as provide budgeting and financial advice. In addition, we facilitate engagement with community activities, refugee organisations, counselling, and problem-solving support. Our assistance continues even after clients leave our accommodation, ensuring they are prepared to live independently.

Key achievements for this period include:

#### **Successful Transitions:**

The Service successfully transitioned nine individuals into independent living accommodations.

#### **Family Reunifications:**

We supported three clients in reuniting with their families. Notably, one individual was reunited with his wife and children, with the children now enrolled in full-time education.

#### **Financial Support and Employment Assistance:**

We helped four clients secure full-time employment and three obtain part-time jobs, representing significant progress toward self-sufficiency. Additionally, the Service assisted clients in securing approximately **£164,525** in welfare benefits and saved them **£8,400** on water bills.

#### **Interpreting and Translation Service**

We assist refugees and other migrants to train and employ them as sessional interpreters to provide interpreting and translation services. We provide these services for NERS clients and as well as other organisations such as NHS, social services, schools, solicitors, local authorities, housing associations, care homes and counselling services.

The service is an income generating activity, it used to contribute more than 20% to our annual income. However, due to a combination factors beyond our control the service income has reduced from £140,300 in 2019/20 to £40,100 in 2023/24.

# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **OBJECTIVES AND ACTIVITIES - continued**

#### **Advocacy and Policy Influence**

NERS advocates for its clients' rights to access the information and services they are entitled to, serving as an independent voice in meetings and forums to address their needs. We use evidence gathered from our clients to influence policy both regionally and nationally, often in collaboration with key partners. Nationally, we work with the Refugee Council, Refugee Action, Welsh and Scottish Refugee Councils, the Red Cross, Freedom from Torture, and Migrant Help. We are active members of the National Asylum Stakeholders Forum and the Asylum Support Forum. Locally, we collaborate with the Regional Refugee Forum and represents the voluntary section on the Regional Migration Partnership, hosted by Middlesbrough Council.

At the local level, NERS partners with charities such as the Red Cross, West End Refugee Service, Newcastle Law Centre, Friends of the Drop-In, Open Doors, Justice First, and Action Foundation to combat destitution. We provide face-to-face advice on accessing asylum support for clients served by these organisations and help coordinate destitution referrals to ensure efficient use of limited resources. Additionally, we conduct awareness-raising sessions across the region to improve the wider community's understanding of issues faced by asylum seekers.

#### **Student Placements**

Social work students from the universities of Durham, Teesside, Northumbria and Cumbria are hosted on placement within NERS. This enables NERS to work with and engage future social workers in the issues affecting our client group. On average we provide about 800 days per annum of placements for social work students.

#### **Public Benefit**

The trustees have considered the Charity Commission's guidance on public benefit with regard to its objectives and activities.

### **FINANCIAL REVIEW**

At the balance sheet date, the charity held funds amounting to £174,708 (2023 - £182,224) of which £nil (2023 - £nil) was subject to restriction, a further £18,836 (2023 - £23,396) was represented by illiquid assets and therefore not freely available to the charity. Total free reserves amounted to £155,872 (2023 - £158,828).

#### **Reserves Policy**

The trustees agree to retain those amounts generated by interpreting and venue hire each financial year, within the reserves of the charity.

The trustees are committed to maintaining at all times at least the equivalent of three months running costs as advised by the Charity Commission and, whenever we fall below that level, to make it a business plan priority to regain the three month position.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**FUTURE DIRECTION**

Our future plan is to strengthen and deepen our work within NERS five core service areas, while also piloting and developing additional service interventions where relevant and feasible. NERS will become a more enterprising organisation, open to experimenting and piloting new interventions. There are several other potential service areas that warrant further investigation. Introducing new services will be dependent on a number of factors, including availability of funding and relevance to the needs in the Region. Possible interventions for which we will explore the feasibility and relevance include the following:

- > Mentoring and support to refugee community organisations, in partnership with the Regional Refugee Forum.
- > Advice and support for host communities.
- > Interventions that generate an income, including attaching a fee to certain non-urgent services, or selling products.

# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is governed by its Memorandum of Articles of Association which state the objects as: "(a) to provide relief for refugees (including convention refugees, refugee communities, people with exceptional leave to remain, asylum seekers and ex-detainees) and migrants who are in conditions of need, hardship, sickness or distress, without distinction of age, sex, race, nationality, political or religious or other opinions, and in addition: (b) to advance the education and the protection of health of such people, and (c) to provide them with facilities for recreation and leisure-time occupation in the interests of social welfare."

#### **Board of Trustees (The Board)**

The Company Board of Trustees has at least three persons. At every Annual General Meeting one-third of the Trustees shall retire from office. In the event that the number is not divisible by three, then the proportion to retire shall be that which is nearest to one-third. The Trustees to retire shall be those longest in office since they were last appointed or re-appointed. Where there are Trustees who have been in office for the same length of time then, in the absence of agreement, those to retire shall be selected by lot. A retiring Trustee is eligible for re-appointment provided that no-one may serve as a Trustee for more than nine consecutive years.

#### **Operational Management**

The day to day management of the Company is through the Director who reports to the Board. The staff team includes a senior finance officer, an administrator, a receptionist, five service leads and seven service specialists working alongside more than 40 volunteers.

#### **Policies**

The North of England Refugee Service (NERS) holds a full range of policies regulating all aspects of its business. These are regularly updated and a list of key current policies is given below:

- Complaints Procedure
- Confidentiality
- Dignity at Work
- Equal Opportunity
- Health and Safety
- Internal Audit Procedure for Finance
- Safeguarding Children
- Safeguarding Vulnerable Adults
- Investment and Reserves Policy

#### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Induction and Training of New Trustees**

Due to the diverse nature of the trustee group, induction and training is tailored to each trustee's needs.



**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

3643622 (England and Wales)

**Registered Charity number**

1091200

**Registered office**

2 Friars Street  
Newcastle upon Tyne  
NE1 4XA

**Trustees**

Cllr Ann Schofield - Chair	(retired 25 September 2023)
Ibrahim Diallo - Vice Chair	(retired 5 April 2023)

Dean Backhouse	(retired 12 June 2023)
Tessa Gray	(retired 24 September 2023)
Josephine Mudzingwa	(retired 27 September 2024)
Fiona Ranson	(retired 12 July 2023)
Amer Ratkusic	(retired 24 September 2023)
Pa Saikou Saidykhan	
Herbert Thondhlana	
Smajo Beso	(appointed 1 December 2023)
Seyedeh Sepideh Mojabi	(appointed 2 January 2024)
Georgina Hamilton Fletcher	(appointed 1 March 2024)

**Company Secretary and Director**

Dr Mohamed Nasreldin

**Independent Examiner**

Read, Milburn & Co, 71 Howard Street, North Shields, NE30 1AF

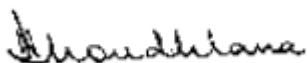
**Bankers**

Virgin Money, 131-135 Northumberland Street, Newcastle upon Tyne, NE1 4XF

**Solicitors**

Muckle LLP, 32 Gallowgate, Newcastle upon Tyne, NE1 4BF

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:



Herbert Thondhlana - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**Independent examiner's report to the trustees of The North of England Refugee Service Limited ('the Company')**

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

**Responsibilities and basis of report**

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

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

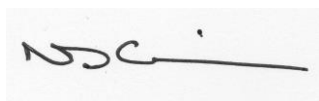
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Nicholas Liley FCA  
The Institute of Chartered Accountants in England and Wales

Read, Milburn & Co

29 January 2025

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,015	-	4,015	4,120
<b>Charitable activities</b>	4				
Housing		315,273	18,900	334,173	303,347
Integration advice		98,847	93,838	192,685	237,322
Interpreting		40,446	-	40,446	51,293
Core		11,400	28,250	39,650	89,000
Investment income	3	5,077	-	5,077	2,284
Other income		<u>800</u>	<u>-</u>	<u>800</u>	<u>8,087</u>
<b>Total</b>		<u>475,858</u>	<u>140,988</u>	<u>616,846</u>	<u>695,453</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Housing		199,485	18,900	218,385	209,727
Integration advice		78,883	93,838	172,721	185,844
Interpreting		41,262	-	41,262	28,278
Core		<u>163,744</u>	<u>28,250</u>	<u>191,994</u>	<u>258,940</u>
<b>Total</b>		<u>483,374</u>	<u>140,988</u>	<u>624,362</u>	<u>682,789</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,516)	-	(7,516)	12,664
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>182,224</u>	<u>-</u>	<u>182,224</u>	<u>169,560</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>174,708</u></u>	<u><u>-</u></u>	<u><u>174,708</u></u>	<u><u>182,224</u></u>

The notes form part of these financial statements

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED (REGISTERED NUMBER: 3643622)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	12	6,641	11,626
Investments	13	<u>12,195</u>	<u>11,770</u>
		18,836	23,396
<b>CURRENT ASSETS</b>			
Debtors	14	128,694	130,400
Cash at bank and in hand		<u>154,172</u>	<u>93,952</u>
		282,866	224,352
<b>CREDITORS</b>			
Amounts falling due within one year	15	(126,994)	(65,524)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>155,872</u>	<u>158,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>174,708</u>	<u>182,224</u>
<b>NET ASSETS</b>		<u>174,708</u>	<u>182,224</u>
<b>FUNDS</b>	18		
Unrestricted funds		<u>174,708</u>	<u>182,224</u>
<b>TOTAL FUNDS</b>		<u>174,708</u>	<u>182,224</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

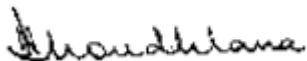
The notes form part of these financial statements

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED (REGISTERED NUMBER: 3643622)**

**BALANCE SHEET - continued  
31 MARCH 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Thondhlana', is written on the page.

Herbert Thondhlana - Trustee

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	20	<u>64,923</u>	<u>(52,344)</u>
Net cash provided by/(used in) operating activities		<u>64,923</u>	<u>(52,344)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,278)	(2,379)
Purchase of fixed asset investments		(447)	(209)
Sale of fixed asset investments		<u>22</u>	<u>23</u>
Net cash used in investing activities		<u>(4,703)</u>	<u>(2,565)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		60,220	(54,909)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>93,952</u>	<u>148,861</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>154,172</u></u>	<u><u>93,952</u></u>

The notes form part of these financial statements

# **THE NORTH OF ENGLAND REFUGEE SERVICE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

#### **Going Concern**

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income subject to VAT is stated nett of output tax at the applicable flat rate.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. All expenditure is shown inclusive of VAT where applicable.

#### **Allocation and apportionment of costs**

Costs are allocated to the charity's activities on the basis of fair usage of staff and facilities.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Office equipment	- 25% on reducing balance and 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Investments**

In accordance with recommended practice, listed investments are included at market value. Realised and unrealised gains and losses are shown separately on the Statement of Financial Activities.

**Debtors**

Trade and other debtors (including prepayments) are recognised at the settlement amount due or amount prepaid) nett of any trade discounts.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments.

**Creditors**

Creditors (including accruals) 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 accruals are recognised at their settlement amount nett of any trade discounts.

**Financial instruments**

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>4,015</u>	<u>4,120</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Investment income	<u>5,077</u>	<u>2,284</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Housing £	Integration advice £	Interpreting £
Interpreting services	-	-	40,446
Contract income	7,108	98,847	-
Newcastle City Council	308,165	-	-
Grants	<u>18,900</u>	<u>93,838</u>	<u>-</u>
	<u>334,173</u>	<u>192,685</u>	<u>40,446</u>
	Core £	2024 Total activities £	2023 Total activities £
Interpreting services	-	40,446	51,293
Contract income	-	105,955	187,069
Newcastle City Council	-	308,165	277,339
Grants	<u>39,650</u>	<u>152,388</u>	<u>165,261</u>
	<u>39,650</u>	<u>606,954</u>	<u>680,962</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The Henry Smith Charity	52,500	35,325
Tudor Trust	-	13,500
The 1989 Willan Charitable Trust	10,000	-
The AB Charitable Trust	-	20,000
Garfield Weston Foundation	-	30,000
Newcastle Wellbeing Fund	6,000	-
West End Refugee Fund	<u>18,900</u>	<u>18,900</u>
Carried forward	87,400	117,725

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2024	2023
	£	£
Brought forward	87,400	117,725
Community Foundation	8,500	8,000
The Sir James Knott Trust	10,000	-
Middlesbrough Council	-	2,500
JTI Foundation	41,338	21,835
Sainsburys Charitable Trust	3,750	15,000
W J R Trust	-	201
The Rothley Trust	1,400	-
	<u>152,388</u>	<u>165,261</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Housing	179,657	38,728	218,385
Integration advice	125,396	47,325	172,721
Interpreting	37,217	4,045	41,262
Core	<u>23,873</u>	<u>168,121</u>	<u>191,994</u>
	<u>366,143</u>	<u>258,219</u>	<u>624,362</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Staff costs	170,991	253,101
Client costs	143,068	160,374
Project costs	-	90
Volunteer costs	9,052	7,773
Other staffing costs	5,815	12,027
Interpreter costs	37,217	23,971
Donations and grants redistributed	-	520
	<u>366,143</u>	<u>457,856</u>

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. SUPPORT COSTS**

	General support £	Governance costs £	Totals £
Housing	38,728	-	38,728
Integration advice	47,325	-	47,325
Interpreting	4,045	-	4,045
Core	<u>165,019</u>	<u>3,102</u>	<u>168,121</u>
	<u>255,117</u>	<u>3,102</u>	<u>258,219</u>

<b>Cost</b>	<b>Basis of allocation</b>
General support	Fair usage of staff and facilities
Governance costs	Fair usage of staff and facilities

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	9,263	13,360
Independent Examiner's remuneration	3,102	3,102
Payments under operating leases	<u>134,967</u>	<u>139,911</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

	2024 £	2023 £
Trustees' expenses	<u>-</u>	<u>1,138</u>

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	281,899	325,907
Social security costs	17,267	21,374
Other pension costs	<u>8,643</u>	<u>10,416</u>
	<u>307,809</u>	<u>357,697</u>

The key management personnel, including the trustees, are listed under Reference and Administrative Details. The total employee benefits of the key management personnel including Social Security were £42,717 (2023 - £42,925).

The average monthly number of employees during the year was as follows:

	2024	2023
Management & administration	<u>13</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,120	-	4,120
<b>Charitable activities</b>			
Housing	284,447	18,900	303,347
Integration advice	180,162	57,160	237,322
Interpreting	51,293	-	51,293
Core	-	89,000	89,000
Investment income	2,284	-	2,284
Other income	<u>8,087</u>	<u>-</u>	<u>8,087</u>
<b>Total</b>	<u>530,393</u>	<u>165,060</u>	<u>695,453</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Housing	190,827	18,900	209,727
Integration advice	128,684	57,160	185,844
Interpreting	28,278	-	28,278
Core	<u>169,940</u>	<u>89,000</u>	<u>258,940</u>
<b>Total</b>	<u>517,729</u>	<u>165,060</u>	<u>682,789</u>
<b>NET INCOME</b>	12,664	-	12,664
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>169,560</u>	<u>-</u>	<u>169,560</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>182,224</u></u>	<u><u>-</u></u>	<u><u>182,224</u></u>

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. TANGIBLE FIXED ASSETS**

	Improvements to property £	Office equipment £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	36,382	26,356	40,993	103,731
Additions	<u>4,278</u>	<u>-</u>	<u>-</u>	<u>4,278</u>
At 31 March 2024	<u>40,660</u>	<u>26,356</u>	<u>40,993</u>	<u>108,009</u>
<b>DEPRECIATION</b>				
At 1 April 2023	33,877	23,530	34,698	92,105
Charge for year	<u>2,261</u>	<u>707</u>	<u>6,295</u>	<u>9,263</u>
At 31 March 2024	<u>36,138</u>	<u>24,237</u>	<u>40,993</u>	<u>101,368</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>4,522</u>	<u>2,119</u>	<u>-</u>	<u>6,641</u>
At 31 March 2023	<u>2,505</u>	<u>2,826</u>	<u>6,295</u>	<u>11,626</u>

**13. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2023	11,770
Additions	447
Disposals	<u>(22)</u>
At 31 March 2024	<u>12,195</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>12,195</u>
At 31 March 2023	<u>11,770</u>

There were no investment assets outside the UK. The portfolio continued to be managed by Fidelity Worldwide Investment during the financial year.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	53,741	87,247
Prepayments and accrued income	<u>74,953</u>	<u>43,153</u>
	<u>128,694</u>	<u>130,400</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	62,532	38,429
Social security and other taxes	7,573	5,726
VAT	1,095	-
Other creditors	5,760	3,219
Accruals and deferred income	<u>50,034</u>	<u>18,150</u>
	<u>126,994</u>	<u>65,524</u>

**Deferred Income**

Included within Accruals and Deferred Income are the following amounts comprising income received in advance of delivery of the related services or expenditure incurred.

	£
Balance at 1 April 2023	-
Released to income from charitable activities	(-)
Amount deferred in year	<u>28,750</u>
Balance at 31 March 2024	<u>28,750</u>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	<u>75,965</u>	<u>75,965</u>

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	6,641	-	6,641	11,626
Investments	12,195	-	12,195	11,770
Current assets	254,116	28,750	282,866	224,352
Current liabilities	<u>(98,244)</u>	<u>(28,750)</u>	<u>(126,994)</u>	<u>(65,524)</u>
	<u>174,708</u>	<u>-</u>	<u>174,708</u>	<u>182,224</u>

**18. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	182,224	(7,516)	174,708
	<u>182,224</u>	<u>(7,516)</u>	<u>174,708</u>
<b>TOTAL FUNDS</b>	<u>182,224</u>	<u>(7,516)</u>	<u>174,708</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	475,858	(483,374)	(7,516)
<b>Restricted funds</b>			
The Henry Smith Charity	52,500	(52,500)	-
Newcastle City Council	6,000	(6,000)	-
The 1989 Willan Charitable Trust	10,000	(10,000)	-
West End Refugee Fund	18,900	(18,900)	-
Community Foundation	8,500	(8,500)	-
JTI Foundation	41,338	(41,338)	-
Sainsburys Charitable Trust	<u>3,750</u>	<u>(3,750)</u>	<u>-</u>
	<u>140,988</u>	<u>(140,988)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>616,846</u>	<u>(624,362)</u>	<u>(7,516)</u>



**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	169,560	12,664	182,224
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>169,560</u>	<u>12,664</u>	<u>182,224</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	530,393	(517,729)	12,664
<b>Restricted funds</b>			
The Henry Smith Charity	35,325	(35,325)	-
Tudor Trust	13,500	(13,500)	-
The AB Charitable Trust	20,000	(20,000)	-
Garfield Weston Foundation	30,000	(30,000)	-
West End Refugee Fund	18,900	(18,900)	-
Community Foundation	8,000	(8,000)	-
Middlesbrough Council	2,500	(2,500)	-
JTI Foundation	21,835	(21,835)	-
Sainsburys Charitable Trust	15,000	(15,000)	-
	<hr/>	<hr/>	<hr/>
	165,060	(165,060)	-
<b>TOTAL FUNDS</b>	<u>695,453</u>	<u>(682,789)</u>	<u>12,664</u>

The Henry Smith Charity fund is a grant received towards the appointment of an advice worker to support service users in Tyne & Wear.

The Tudor Trust fund is a grant received towards the post of Director.

The West End Refugee Fund supported the provision of housing.

Middlesbrough Council funded salary costs and related expenditure as part of the Sustainability Capacity Fund.

The other restricted funds relate to various projects run by the charity to support its primary objectives as noted in the Trustees report.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**20. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM  
OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(7,516)	12,664
<b>Adjustments for:</b>		
Depreciation charges	9,263	13,360
Decrease/(increase) in debtors	1,706	(57,143)
Increase/(decrease) in creditors	<u>61,470</u>	<u>(21,225)</u>
<b>Net cash provided by/(used in) operations</b>	<u>64,923</u>	<u>(52,344)</u>

**21. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/23 £	Cash flow £	At 31/3/24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>93,952</u>	<u>60,220</u>	<u>154,172</u>
	<u>93,952</u>	<u>60,220</u>	<u>154,172</u>
<b>Total</b>	<u>93,952</u>	<u>60,220</u>	<u>154,172</u>

**22. LEGAL STATUS**

North of England Refugee Service is a company limited by guarantee, registered in England and Wales and has no share capital. The company's registered number and registered office address can be found within Reference and Administrative Details.

The liability of the members is limited. Every member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) to the charitable company's assets if it should be wound up while s/he is a member or within one year after s/he ceases to be a member, for payment of the charitable company's debts and liabilities contracted before s/he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories themselves.

**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,015	4,120
<b>Investment income</b>		
Investment income	5,077	2,284
<b>Charitable activities</b>		
Interpreting services	40,446	51,293
Contract income	105,955	187,069
Newcastle City Council	308,165	277,339
Grants	<u>152,388</u>	<u>165,261</u>
	606,954	680,962
<b>Other income</b>		
Rental income	-	7,737
Student placement income	<u>800</u>	<u>350</u>
	<u>800</u>	<u>8,087</u>
<b>Total incoming resources</b>	616,846	695,453
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	156,598	230,607
Social security	9,592	15,124
Pensions	4,801	7,370
Client costs	143,068	160,374
Project costs	-	90
Volunteer costs	9,052	7,773
Other staffing costs	5,815	12,027
Interpreter costs	37,217	23,971
Donations and grants redistributed	<u>-</u>	<u>520</u>
	366,143	457,856
<b>Support costs</b>		
<b>General support</b>		
Trustees' expenses	-	1,138
Carried forward	-	1,138

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**THE NORTH OF ENGLAND REFUGEE SERVICE  
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>General support</b>		
Brought forward	-	1,138
Wages	125,301	95,300
Social security	7,675	6,250
Pensions	3,842	3,046
Rent and rates	41,814	45,624
Insurance	8,281	4,132
Light and heat	2,213	2,260
Telephone	21,816	19,410
Postage and stationery	6,048	6,800
Sundries	9,084	2,626
Cleaning	2,662	1,718
Repairs and renewals	-	1,572
IT costs	14,986	15,162
Professional fees	2,000	3,318
Bank charges	132	115
Depreciation of tangible fixed assets	<u>9,263</u>	<u>13,360</u>
	255,117	221,831
<b>Governance costs</b>		
Accountancy and legal fees	<u>3,102</u>	<u>3,102</u>
Total resources expended	<u>624,362</u>	<u>682,789</u>
<b>Net (expenditure)/income</b>	<u><u>(7,516)</u></u>	<u><u>12,664</u></u>

This page does not form part of the statutory financial statements