

ASYLUM LINK MERSEYSIDE

England & Wales · Charity number 1095180

Details

Status	Registered
Legal form	Charitable company
Company number	04468629
Registered	2002-12-23
Register	View on the Charity Commission register

Contact

Address	St Annes Centre 7 Overbury Street Liverpool Liverpool Merseyside L7 3HJ
Phone	01517091713
Email	info@asylumlink.org.uk
Website	www.asylumlink.org.uk

Activities

Objects: THE RELIEF OF REFUGEES AND ASYLUM SEEKERS RESIDENT IN MERSEYSIDE AND ADJACENT AREAS, WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS, PARTICULARLY BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF INFORMATION, ADVICE AND ASSISTANCE; TO ADVANCE THE EDUCATION OF THE PUBLIC, OTHER STATUTORY AND VOLUNTARY ORGANISATIONS AND ASYLUM SEEKERS IN ORDER TO ASSIST THEIR INCLUSION INTO THE WIDER COMMUNITY.

Activities: We work mainly from our centre in Edge Hill, close areas where Asylum Seekers are housed and are best described as providing general assistance, specialising in help for the homeless. We work with approximately 3000 individuals a year, 250 of whom are registered with us destitute. The centre functions as a community centre, providing the safe space needed by Asylum Seekers to meet and relax.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** MERSEYSIDE.
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£497,109	£510,987	-	-
2024-06-30	£462,703	£443,311	-	-
2023-06-30	£450,328	£472,974	-	-
2022-06-30	£405,260	£379,838	-	-
2021-06-30	£447,339	£345,502	-	-

Trustees

Name	Role	Appointed
Catherine McCarron	Chair	2024-10-14
Dr Paula Grey		2015-07-31
Elhadi Ibrahim		2024-10-14
JAMES DAMIAN MCDONALD		2020-09-28
Joanne Collette Twist		2026-01-19
Mary Theresa Phillips		2024-06-03
Michael Morris		2022-05-27
Stephen Ronald Hawkins		2021-10-26
Tim Beaumont		2019-02-04
WILLIAM JOHN CHAMBERS		2013-03-25

ASYLUM LINK MERSEYSIDE

England & Wales - Charity number 1095180

Accounts

Company registration number: 04468629

Charity registration number: 1095180

Asylum Link Merseyside

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Asylum Link Merseyside

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Asylum Link Merseyside

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2025.

Legal and Administrative Information

Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Denia Kincade
Bill Chambers
Emad Lilo (resigned 3 July 2024)
Paula Grey
Tim Beaumont
Zabihulla Enayet (resigned 3 July 2024)
Steven Hawkins
Michael Morris
Mrs Terry Phillips
Elhadi Ibrahim (appointed 14 October 2024)

Chair:

Catherine McCarron (appointed 14 October 2024)

Secretary:

Garrick Prayogg (resigned 27 May 2025)

Other Officers:

Damian McDonald, Treasurer

Asylum Link Merseyside

Trustees' Report

Structure, governance and management

Reference and Administrative Details

Charity Registration Number:	1095180
Company Registration Number:	04468629
Registered Office:	ST ANNE'S CENTRE OVERBURY STREET LIVERPOOL MERSEYSIDE L7 3HJ
Independent Examiner:	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH
Bankers:	CAF Bank The Co-operative Bank plc

Statement of trustees' responsibilities

The trustees (who are also the directors of Asylum Link Merseyside for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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 the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Asylum Link Merseyside

Trustees' Report

Trustees and officers

Trustees and officers bring with them particular skills and experience which are of great benefit to the charity. Board meetings are normally held every six to eight weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in undertaking staff reviews and helping with HR matters.

Objectives and activities

The objectives of ALM are:

- a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information, advice, guidance and assistance,
- b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Annual Report July 2024 to June 2025

Asylum Link Merseyside (ALM) exists to provide practical support, friendship and advocacy to asylum seekers and refugees, while also working to educate the wider public and promote community cohesion. The period from July 2024 to June 2025 was one of the most challenging in the charity's recent history, marked by heightened political tension, significant operational pressures, and rising demand for services.

Throughout the year, ALM responded to a rapidly changing asylum system. The Home Office's acceleration of decision-making led to people exiting the asylum system more quickly than ever before, often without adequate housing, legal advice or support. This placed considerable strain on frontline services, with increased risk of destitution and street homelessness. At the same time, tribunal backlogs created uncertainty for refused applicants, prolonging periods of limbo and distress.

These pressures were compounded by serious security challenges during the summer of 2024, when far-right activity targeted refugee organisations nationally. ALM took extensive steps to protect service users, staff and volunteers, including temporary closure, remote working arrangements, and the introduction of new security measures. With strong support from partners, local residents and the wider community, the centre was ultimately protected without incident. The visible public solidarity shown at this time reaffirmed the value of ALM's work within Liverpool and beyond.

Despite these challenges, ALM continued to deliver a wide range of essential services. During the year, 909 people accessed casework support across 3,388 sessions, with 707 new clients presenting. The casework team supported individuals with asylum support applications, appeals, further submissions, access to healthcare and emergency destitution assistance. Success rates for asylum support appeals remained high, reducing the risk of homelessness for many clients. The year also saw a continued increase in complex and further submissions work, reflecting both the changing asylum system and the severe shortage of regulated immigration advisers nationally.

Demand for basic needs support remained consistently high. 2,015 people accessed the clothing store across 2,291 visits, while 111 people received support through the food store, with 1,172 weekly food parcels distributed. In addition, over 45,000 hot meals were served through the centre's kitchen. These services provided a vital safety net for people facing prolonged poverty, insecure immigration status and barriers to mainstream support.

A difficult decision was taken during the period to close the remaining Destitution house. Rising costs and a fall in income, made retention of the house no longer viable. We would like to offer our sincere thanks to the Parish of St Michael's for all their support with this across many years.

Education and wellbeing activities continued to form the backbone of ALM's approach to integration and community building. 243 people enrolled in English language classes, with up to 70 places available weekly. A large number of service users took part in the extensive wellbeing and social activities, including choirs, allotment work, walking and cycling groups, arts activities and theatre projects, all of which play a crucial role in reducing isolation, improving mental health and fostering a sense of belonging.

Health outreach expanded further during the year, with ALM functioning increasingly as a community health gateway. NHS partners delivered in-reach services including dental care, sexual health services, TB testing, liver screening and cancer awareness, reaching 290 people directly. The charity also continued to administer Alexandra Rose vouchers, improving access to fresh fruit and vegetables for pregnant women and families with young children.

Asylum Link Merseyside

Trustees' Report

ALM's work on community cohesion and public education gained increased prominence during the year. Through media engagement, training sessions for universities and schools, and an expanded social media presence, the charity sought to challenge misinformation and hostility towards asylum seekers. Cultural projects such as the community choir, Afloat Theatre Group, and Cook Against Racism programme played a key role in promoting positive narratives and shared understanding. A special mention goes to Nordoff and Robbins for the music therapy sessions which ran at ALM for the past two years but have now ceased with the end of their funding stream.

The national Action Asylum programme, coordinated at ALM, continued to grow and demonstrated the power of community-based activity to support wellbeing, integration and mutual understanding. The project worked across multiple UK cities and laid the groundwork for further expansion.

Internally, the year prompted reflection and organisational change. A prolonged staff illness required temporary cover and highlighted the need for greater organisational resilience. As a result, ALM committed to restructuring its senior management, recruiting a new Chief Executive Officer, retaining additional staff capacity, and creating a new post focused on fundraising.

In conclusion, the period was one of exceptional challenge, but also of resilience, growth and reaffirmed purpose. Demand for ALM's services remains high, driven by systemic pressures within the asylum system and broader social tensions. Nevertheless, the charity ended the year having supported thousands of people with dignity and compassion, strengthened community relationships, and laid important foundations for future sustainability and impact.

Once again we would like to thank our partners and supporters, especially those onsite partners the GMIAU and MRSN, for their ongoing presence and assistance, making the St Anne's Centre one of the most useful places for Asylum Seekers in the North West.

Asylum Link Merseyside

Trustees' Report

Funding

We owe a huge thank you to Barry Cooper and Ewan Roberts for their excellent bid writing which continued throughout the pandemic, as well as the efforts of the Fundraising Team. Online giving has risen through the year.

The income for the year was £497k, being an increase of £34k over the previous year. Overall expenditure was up 68k on the previous year at £511k, which reflected the increase in activities.

Net expenditure for the year was £14k (2024; income 19k) which has decreased closing reserves to £234k.

Administration and Finance

Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

The automatic pension scheme is with NEST and co-ordinated for us by GRC Accountants Ltd.

Our salary scheme, published accounts production and independent examination are conducted by GRC Accountants Ltd.

The annual report was approved by the trustees of the charity on ...06/01/2026... and signed on its behalf by:



.....
Catherine McCarron
Chair

Asylum Link Merseyside

Independent Examiner's Report to the trustees of Asylum Link Merseyside ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Asylum Link Merseyside 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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

7 January 2026

Asylum Link Merseyside

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	211,228	248,353	459,581
Charitable activities	4	15,853	141	15,994
Investment income	5	5,957	-	5,957
Other income		15,177	400	15,577
Total income		<u>248,215</u>	<u>248,894</u>	<u>497,109</u>
Expenditure on:				
Raising funds		(612)	-	(612)
Charitable activities		<u>(303,479)</u>	<u>(206,896)</u>	<u>(510,375)</u>
Total expenditure		<u>(304,091)</u>	<u>(206,896)</u>	<u>(510,987)</u>
Net (expenditure)/income		(55,876)	41,998	(13,878)
Transfers between funds		<u>11,041</u>	<u>(11,041)</u>	<u>-</u>
Net movement in funds		(44,835)	30,957	(13,878)
Reconciliation of funds				
Total funds brought forward		<u>234,133</u>	<u>14,030</u>	<u>248,163</u>
Total funds carried forward	15	<u>189,298</u>	<u>44,987</u>	<u>234,285</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	275,243	149,773	425,016
Charitable activities	4	25,212	240	25,452
Investment income	5	1,091	-	1,091
Other income		<u>11,144</u>	<u>-</u>	<u>11,144</u>
Total income		<u>312,690</u>	<u>150,013</u>	<u>462,703</u>
Expenditure on:				
Raising funds		(1,563)	-	(1,563)
Charitable activities		(7,401)	(34,572)	(41,973)
Other expenditure		<u>(293,236)</u>	<u>(106,539)</u>	<u>(399,775)</u>
Total expenditure		<u>(302,200)</u>	<u>(141,111)</u>	<u>(443,311)</u>
Net income		10,490	8,902	19,392
Transfers between funds		<u>106,012</u>	<u>(106,012)</u>	<u>-</u>
Net movement in funds		116,502	(97,110)	19,392
Reconciliation of funds				
Total funds brought forward		<u>117,631</u>	<u>111,140</u>	<u>228,771</u>
Total funds carried forward	15	<u>234,133</u>	<u>14,030</u>	<u>248,163</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

The notes on pages 9 to 17 form an integral part of these financial statements.

Asylum Link Merseyside
(Registration number: 04468629)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	479	669
Current assets			
Debtors	12	47,944	19,744
Cash at bank and in hand	13	<u>186,557</u>	<u>228,445</u>
		234,501	248,189
Creditors: Amounts falling due within one year	14	<u>(695)</u>	<u>(695)</u>
Net current assets		<u>233,806</u>	<u>247,494</u>
Net assets		<u>234,285</u>	<u>248,163</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	44,987	14,030
Unrestricted income funds			
Unrestricted funds		<u>189,298</u>	<u>234,133</u>
Total funds	15	<u>234,285</u>	<u>248,163</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 06/01/2026 and signed on their behalf by:



.....
Catherine McCarron
Chair

The notes on pages 9 to 17 form an integral part of these financial statements.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

ST ANNE'S CENTRE
OVERBURY STREET
LIVERPOOL
MERSEYSIDE
L7 3HJ

These financial statements were authorised for issue by the trustees on 6 January 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Asylum Link Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the financial currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

Donated services and facilities

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, indemnity insurance, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture	25% reducing balance
Office equipment	30% reducing balance

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	107,039	-	107,039
Legacies	18,848	-	18,848
Gift aid reclaimed	100	-	100
Grants, including capital grants;			
Grants	85,241	248,353	333,594
Total for 2025	211,228	248,353	459,581
Total for 2024	275,243	149,773	425,016

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Fundraising events	2,991	-	2,991
Recycling	4,312	141	4,453
Student Placements	3,240	-	3,240
Roadshow/ training/ workshop	810	-	810
Contractual Income	4,500	-	4,500
Total for 2025	15,853	141	15,994
Total for 2024	27,552	240	27,792

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,307	1,307
Other investment income	4,650	4,650
Total for 2025	5,957	5,957
Total for 2024	1,091	1,091

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Service Provided	6,356	23,037	29,393
Governance	3,931	-	3,931
	10,287	23,037	33,324
	£	£	£
	Unrestricted funds General	Restricted funds	Total 2024
Service Provided	3,494	34,572	38,066
Governance	3,907	-	3,907
	7,401	34,572	41,973

Other resources expended

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Gross wages and salaries	158,784	89,722	248,506
Employers' NI - Charitable activities	-	1,719	1,719
Pensions	7,443	4,219	11,662
Volunteers' Costs	31,212	66	31,278
Travel	1,398	60	1,458
Subscriptions	5,320	-	5,320
Depreciation of assets	201	-	201
Premises	29,868	648	30,516
General office & finance	55,022	84,258	139,280
Communications	3,944	317	4,261
Grants to service users	-	2,850	2,850
	293,192	183,859	477,051
	£	£	£
	Unrestricted funds General	Restricted funds	Total 2024
Gross wages and salaries	170,755	65,644	236,399
Employers' NI - Charitable activities	10,383	11,487	21,870
Pensions	7,025	3,682	10,707
Volunteers' Costs	29,781	43	29,824
Travel	1,668	60	1,728
Subscriptions	2,441	-	2,441
Depreciation of assets	257	12	269
Premises	24,824	1,035	25,859
General office & finance	42,122	24,396	66,518
Communications	3,980	180	4,160
	293,236	106,539	399,775

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,091	2,091
Total for 2025	<u>2,091</u>	<u>2,091</u>
Total for 2024	<u>5,031</u>	<u>5,031</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Other non-audit services	895	895
Depreciation of fixed assets	191	269
	<u>1,086</u>	<u>1,164</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Engaged on charitable activities	<u>12</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

11 Tangible fixed assets

	Furniture and equipment £	Office Equipment £	Total £
Cost			
At 1 July 2024	13,457	33,676	47,133
At 30 June 2025	13,457	33,676	47,133
Depreciation			
At 1 July 2024	13,260	33,204	46,464
Charge for the year	49	141	190
At 30 June 2025	13,309	33,345	46,654
Net book value			
At 30 June 2025	148	331	479
At 30 June 2024	197	472	669

12 Debtors

	2025 £	2024 £
Prepayments	22,602	-
Gift Aid Receivable	25,342	19,744
	47,944	19,744

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	2,414	2,204
Cash at bank	184,143	226,241
	186,557	228,445

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	695	695

15 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
<i>General</i>					
General Fund	234,133	248,215	(304,091)	11,041	189,298

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Restricted funds					
Caroline Tod Trust	-	1,000	-	(1,000)	-
LCVS	-	18,082	-	-	18,082
Big Lottery BRC Partnership	-	-	(108)	108	-
SAS CTMR	(1,154)	18,432	(14,789)	(2,489)	-
The AB Charitable Trust	-	25,000	(5,396)	-	19,604
LCVS Community	-	10,895	-	(10,895)	-
Lloyds Foundation	-	27,500	(41,482)	-	(13,982)
Mandela AIDS Fund	-	40	-	(40)	-
Task Force Trust	(5,690)	46,495	(53,845)	-	(13,040)
Big Bike Revival	4,461	3,540	(1,048)	-	6,953
Rsd Household Grant	10,848	32,570	(22,632)	-	20,786
ACE Lottery Fund	5,565	34,155	(42,995)	3,275	-
Rsd University of Liverpool	-	31,185	(24,601)	-	6,584
Total restricted funds	14,030	248,894	(206,896)	(11,041)	44,987
Total funds	248,163	497,109	(510,987)	-	234,285

Negative balances are as a result of late payments received past the year end.

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
General					
General Fund	117,631	312,690	(302,200)	106,012	234,133
Restricted					
Caroline Tod Trust	2,500	-	-	(2,500)	-
LCVS	11,692	-	-	(11,692)	-
Big Lottery BRC Partnership	22,463	-	-	(22,463)	-
John Moores Foundation	10,000	-	-	(10,000)	-
BRC Emergency Voucher	(6,319)	-	-	6,319	-
SAS CTMR	(7,383)	13,056	(6,827)	-	(1,154)
LP Visiting Group	1,373	-	-	(1,373)	-
Hemby Charitable Trust	(55)	-	(12)	67	-
The AB Charitable Trust	(23,686)	-	-	23,686	-
CCG Fund	15,000	-	-	(15,000)	-
ALM Refurbishment Fund	(2,080)	-	-	2,080	-
LCVS Community	2,247	-	-	(2,247)	-
Lloyds Foundation	(38,192)	25,000	(40,757)	53,949	-
Samuel Sebba	(3,629)	-	-	3,629	-
Eddie Byers Scholarship Fund	1,950	-	-	(1,950)	-
Council of Europe	1,668	-	-	(1,668)	-
CAF Fund	1,140	-	-	(1,140)	-
Clothworkers Fdtn Fund	73	-	-	(73)	-
Mandela AIDS Fund	449	-	-	(449)	-
PH Holt Foundation	23,301	-	-	(23,301)	-
Steve Morgan Fdtn	415	-	-	(415)	-
Task Force Trust	(9,062)	51,473	(48,101)	-	(5,690)
Tudor Trust Relief	(250)	-	-	250	-

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Barrow Cadbury	45,156	-	-	(45,156)	-
RAP Global Dialogue	950	-	-	(950)	-
Lloyds Covid	8,624	-	-	(8,624)	-
Allan & Nesta Ferguson Fund	8,250	-	-	(8,250)	-
Arm Trust	10,000	-	-	(10,000)	-
Big Bike Revival	(1,357)	10,716	(4,898)	-	4,461
Community Forest Trust	11,127	-	-	(11,127)	-
Eleanor Rathbone	5,000	-	-	(5,000)	-
MSP Fund	12,614	-	-	(12,614)	-
Rsd Household Grant	7,161	22,983	(19,296)	-	10,848
ACE Lottery Fund	-	26,785	(21,220)	-	5,565
Total restricted funds	<u>111,140</u>	<u>150,013</u>	<u>(141,111)</u>	<u>(106,012)</u>	<u>14,030</u>
Total funds	<u><u>228,771</u></u>	<u><u>462,703</u></u>	<u><u>(443,311)</u></u>	<u><u>-</u></u>	<u><u>248,163</u></u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Tangible fixed assets	479	-	479
Current assets	189,515	44,988	234,503
Current liabilities	(695)	-	(695)
Total net assets	<u><u>189,299</u></u>	<u><u>44,988</u></u>	<u><u>234,287</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	197	472	669
Current assets	234,631	13,558	248,189
Current liabilities	(695)	-	(695)
Total net assets	<u><u>234,133</u></u>	<u><u>14,030</u></u>	<u><u>248,163</u></u>

ASYLUM LINK MERSEYSIDE

England & Wales - Charity number 1095180

Accounts

Company registration number: 04468629

Charity registration number: 1095180

Asylum Link Merseyside

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Asylum Link Merseyside

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Asylum Link Merseyside

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2024.

Legal and Administrative Information

Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Bill Chambers Emad Lilo Paula Grey Bridie Sharkey (resigned 8 April 2024) Tim Beaumont Zabihulla Enayet Steven Hawkins Michael Morris Mrs Terry Phillips (appointed 3 June 2024) Catherine McCarron (appointed 14 October 2024)
Chairman:	Denia Kincade
Secretary:	Garrick Prayogg
Other Officers:	Damian McDonald, Treasurer

Asylum Link Merseyside

Trustees' Report

Structure, governance and management

Reference and Administrative Details

Charity Registration Number:	1095180
Company Registration Number:	04468629
Registered Office:	ST ANNE'S CENTRE OVERBURY STREET LIVERPOOL MERSEYSIDE L7 3HJ
Independent Examiner:	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH
Bankers:	CAF Bank The Co-operative Bank plc

Statement of trustees' responsibilities

The trustees (who are also the directors of Asylum Link Merseyside for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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 the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Asylum Link Merseyside

Trustees' Report

Trustees and officers

Trustees and officers bring with them particular skills and experience which are of great benefit to the charity. Board meetings are normally held every six to eight weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in various negotiations to obtain additional premises space for ALM, in undertaking staff reviews and helping with HR matters.

Objectives and activities

The objectives of ALM are:

- a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information, advice, guidance and assistance,
- b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Review of developments 2023-2024

This was a turbulent period with an election looming and much debate over the treatment of Asylum Seekers by politicians and the wider media. The use of the Rwanda Scheme, the Bibby Stockholm Barge and the proposal of large army bases for long-term holding of Asylum Seekers, made many people anxious. The backlog in initial Asylum Decisions had risen to ridiculous levels: 170,000+ people needed to be dealt with and the Government's approach was to issue 110,000 fast track questionnaires to countries where the majority of Asylum claims were allowed. The effect was to empty out people from the Asylum process, from August 2023, making many homeless as a result.

ALM was able to offer food and housing to some but the majority of the burden fell on the Merseyside Refugee Support Network, which is housed alongside us in St Anne's. This continued unabated for the next year until the election brought a brief respite.

Despite huge pressure on the centre, the team continued to work with thousands of people – over 900 for casework, over 1000 accessing the clothes store and over 50,000 plates of food produced through the kitchen.

Our Destitution project was diminished through the loss of 2 houses, the first returned to the landlord due to lack of funds and the second because the owner needed it for other purposes. However, we have retained one house used for female asylum seekers which has also been used to assist many through the Refugee homeless crisis.

The Action Asylum project, providing wellbeing and integration opportunities, was in its second full year, continuing to expand and develop. During May 2024 it generated 1724 volunteer hours with 122 volunteers. It was also expanding nationally working with partners in other cities across the UK. We are indebted to Anthony Steen and the Task Force Trust for their funding and support to deliver this programme.

The ESOL classes continued and were augmented with the Women Only classes two days per week run in conjunction with MRSN and the Expanded Women's Group. These classes allowed specific Health messaging for women to be delivered.

During the year we also began introducing further health teams into the building, with the TB Team, Live Well Bus, Access Sexual Health Team visiting and others. This is helping ALM become a gateway to health services for the people using the centre.

Continuing the Wellbeing theme, the Choir expanded its reach through the year, working with different projects including the Voices Weaving programme, co writing with local artists and choral composers, with 20 performances through the year.

The charity has recovered from a relatively weak financial position in the later part of 2023, to a more stable position by the year end.

Thank you to everyone who assists and supports the organisation to maintain its place at the heart of the Asylum System in Liverpool. The staff, volunteers and trustees, all give ALM its distinctive, welcoming and hardworking outlook and to our funders, donors and supporters, we are once again indebted to you for keeping us going.

Asylum Link Merseyside

Trustees' Report

Funding

Once again we owe a huge thank you to Barry Cooper for his excellent bid writing which continued throughout the period, as well as the efforts of the Fundraising Team. Online giving has risen through the year.

The income for the year was £463k, being an increase of £13k over the previous year. Overall expenditure was down £30k on the previous year at £443k. This reflected the reduction in externally funded activities.

Net income for the year was £19k (2023; expenditure £22k) which has increased closing reserves to £248k.

Administration and Finance

Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

The automatic pension scheme is with NEST and co-ordinated for us by GRC Accountants Ltd.

Our salary scheme, published accounts production and independent examination are conducted by GRC Accountants Ltd.

The annual report was approved by the trustees of the charity on 25/2/25 and signed on its behalf by:


Denia Kincade
Chair

Asylum Link Merseyside

Independent Examiner's Report to the trustees of Asylum Link Merseyside ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Asylum Link Merseyside 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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Date: 28/02/2025

Asylum Link Merseyside

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	275,243	149,773	425,016
Charitable activities	4	25,212	240	25,452
Investment income	5	1,091	-	1,091
Other income		11,144	-	11,144
Total income		<u>312,690</u>	<u>150,013</u>	<u>462,703</u>
Expenditure on:				
Raising funds		(1,563)	-	(1,563)
Charitable activities		(7,401)	(34,572)	(41,973)
Other expenditure		(293,236)	(106,539)	(399,775)
Total expenditure		<u>(302,200)</u>	<u>(141,111)</u>	<u>(443,311)</u>
Net income		10,490	8,902	19,392
Transfers between funds		106,012	(106,012)	-
Net movement in funds		116,502	(97,110)	19,392
Reconciliation of funds				
Total funds brought forward		<u>117,631</u>	<u>111,140</u>	<u>228,771</u>
Total funds carried forward	15	<u>234,133</u>	<u>14,030</u>	<u>248,163</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	200,369	212,369	412,738
Charitable activities	4	26,445	-	26,445
Investment income	5	445	-	445
Other income		10,700	-	10,700
Total income		<u>237,959</u>	<u>212,369</u>	<u>450,328</u>
Expenditure on:				
Raising funds		(1,904)	-	(1,904)
Charitable activities		(26,684)	(47,810)	(74,494)
Other expenditure		(259,906)	(136,670)	(396,576)
Total expenditure		<u>(288,494)</u>	<u>(184,480)</u>	<u>(472,974)</u>
Net (expenditure)/income		<u>(50,535)</u>	<u>27,889</u>	<u>(22,646)</u>
Net movement in funds		(50,535)	27,889	(22,646)
Reconciliation of funds				
Total funds brought forward		<u>168,166</u>	<u>83,251</u>	<u>251,417</u>
Total funds carried forward	15	<u>117,631</u>	<u>111,140</u>	<u>228,771</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 8 to 16 form an integral part of these financial statements.

Asylum Link Merseyside
(Registration number: 04468629)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	669	739
Current assets			
Debtors	12	19,744	19,452
Cash at bank and in hand	13	<u>228,445</u>	<u>209,275</u>
		248,189	228,727
Creditors: Amounts falling due within one year	14	<u>(695)</u>	<u>(695)</u>
Net current assets		<u>247,494</u>	<u>228,032</u>
Net assets		<u>248,163</u>	<u>228,771</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	14,030	111,141
Unrestricted income funds			
Unrestricted funds		<u>234,133</u>	<u>117,630</u>
Total funds	15	<u>248,163</u>	<u>228,771</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 25/2/25 and signed on their behalf by:


Denia Kincade
Chairman

The notes on pages 8 to 16 form an integral part of these financial statements.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

ST ANNE'S CENTRE
OVERBURY STREET
LIVERPOOL
MERSEYSIDE
L7 3HJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Asylum Link Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the financial currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

Donated services and facilities

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, indemnity insurance, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture	25% reducing balance
Office equipment	30% reducing balance

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	102,300	1,574	103,874
Grants, including capital grants;			
Grants	172,943	148,199	321,142
Total for 2024	275,243	149,773	425,016
Total for 2023	200,369	212,369	412,738

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Total for 2023	37,145	37,145

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,091	1,091
Total for 2024	1,091	1,091
Total for 2023	445	445

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Service Provided	5,727	32,339	38,066
Governance	3,907	-	3,907
	<u>9,634</u>	<u>32,339</u>	<u>41,973</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Service Provided	20,494	27,009	47,503
Grants to services users	2,360	20,800	23,160
Governance	3,829	-	3,829
	<u>26,683</u>	<u>47,809</u>	<u>74,492</u>

Other resources expended

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Gross wages and salaries	120,376	116,023	236,399
Employers' NI - Charitable activities	10,383	11,487	21,870
Pensions	5,567	5,139	10,706
Volunteers' Costs	28,974	850	29,824
Travel	1,551	178	1,729
Subscriptions	1,544	410	1,954
Depreciation of assets	148	120	268
Premises	24,824	1,035	25,859
General office & finance	41,957	24,561	66,518
Communications	3,980	180	4,160
	<u>239,304</u>	<u>159,983</u>	<u>399,287</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Gross wages and salaries	105,974	108,268	214,242
Employers' NI - Charitable activities	9,274	10,636	19,910
Pensions	5,381	5,958	11,339
Volunteers' Costs	27,972	135	28,107
Travel	6,564	-	6,564
Subscriptions	2,772	-	2,772
Depreciation of assets	138	172	310
Premises	39,804	1,257	41,061
General office & finance	62,797	6,299	69,096
Communications	3,957	315	4,272
	<u>264,633</u>	<u>133,040</u>	<u>397,673</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	3,907	3,907
Total for 2024	<u>3,907</u>	<u>3,907</u>
Total for 2023	<u>3,829</u>	<u>3,829</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Other non-audit services	895	895
Depreciation of fixed assets	269	311

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Engaged on charitable activities	<u>9</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

11 Tangible fixed assets

	Furniture and equipment £	Office Equipment £	Total £
Cost			
At 1 July 2023	13,457	33,676	47,133
At 30 June 2024	13,457	33,676	47,133
Depreciation			
At 1 July 2023	13,194	33,001	46,195
Charge for the year	66	203	269
At 30 June 2024	13,260	33,204	46,464
Net book value			
At 30 June 2024	197	472	669
At 30 June 2023	263	675	938

12 Debtors

	2024 £	2023 £
Gift Aid Receivable	19,744	19,452

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	2,204	3,774
Cash at bank	226,241	205,501
	228,445	209,275

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	695	695

15 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
<i>General</i>					
General Fund	117,631	312,690	(302,200)	106,012	234,133
Restricted funds					
Caroline Tod Trust	2,500	-	-	(2,500)	-
LCVS	11,692	-	-	(11,692)	-
Big Lottery BRC Partnership	22,463	-	-	(22,463)	-
John Moores Foundation	10,000	-	-	(10,000)	-
BRC Emergency Voucher	(6,319)	-	-	6,319	-

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
SAS CTMR	(7,383)	13,056	(6,827)	-	(1,154)
LP Visiting Group	1,373	-	-	(1,373)	-
Hemby Charitable Trust	(55)	-	(12)	67	-
The AB Charitable Trust	(23,686)	-	-	23,686	-
CCG Fund	15,000	-	-	(15,000)	-
ALM Refurbishment Fund	(2,080)	-	-	2,080	-
LCVS Community	2,247	-	-	(2,247)	-
Lloyds Foundation	(38,192)	25,000	(40,757)	53,949	-
Samuel Sebba	(3,629)	-	-	3,629	-
Eddie Byers Scholarship Fund	1,950	-	-	(1,950)	-
Council of Europe	1,668	-	-	(1,668)	-
CAF Fund	1,140	-	-	(1,140)	-
Clothworkers Fdtn Fund	73	-	-	(73)	-
Mandela AIDS Fund	449	-	-	(449)	-
PH Holt Foundation	23,301	-	-	(23,301)	-
Steve Morgan Fdtn	415	-	-	(415)	-
Task Force Trust	(9,062)	51,473	(48,101)	-	(5,690)
Tudor Trust Relief	(250)	-	-	250	-
Barrow Cadbury	45,156	-	-	(45,156)	-
RAP Global Dialogue	950	-	-	(950)	-
Lloyds Covid	8,624	-	-	(8,624)	-
Allan & Nesta Ferguson Fund	8,250	-	-	(8,250)	-
Arm Trust	10,000	-	-	(10,000)	-
Big Bike Revival	(1,357)	10,716	(4,898)	-	4,461
Community Forest Trust	11,127	-	-	(11,127)	-
Eleanor Rathbone	5,000	-	-	(5,000)	-
MSP Fund	12,614	-	-	(12,614)	-
Rsd Household Grant	7,161	22,983	(19,296)	-	10,848
ACE Lottery Fund	-	26,785	(21,220)	-	5,565
Total restricted funds	<u>111,140</u>	<u>150,013</u>	<u>(141,111)</u>	<u>(106,012)</u>	<u>14,030</u>
Total funds	<u>228,771</u>	<u>462,703</u>	<u>(443,311)</u>	<u>-</u>	<u>248,163</u>

Negative balances are as a result of late payments received past the year end.

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
<i>General</i>				
General Fund	168,166	237,959	(288,495)	117,630
Restricted				
Caroline Tod Trust	1,000	1,500	-	2,500
LCVS	8,848	3,000	(156)	11,692
Big Lottery BRC Partnership	221	50,074	(27,832)	22,463
John Moores Foundation	-	10,000	-	10,000
BRC Emergency Voucher	(6,319)	-	-	(6,319)
SAS CTMR	1,600	16,320	(25,303)	(7,383)
LP Visiting Group	1,373	-	-	1,373
Hemby Charitable Trust	(38)	-	(16)	(54)
The AB Charitable Trust	(10,340)	-	(13,346)	(23,686)

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2024

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
CCG Fund	-	15,000	-	15,000
ALM Refurbishment Fund	(2,080)	-	-	(2,080)
LCVS Community	2,298	-	(51)	2,247
Lloyds Foundation	(25,967)	27,300	(39,525)	(38,192)
Samuel Sebba	-	-	(3,629)	(3,629)
Eddie Byers Scholarship Fund	1,950	-	-	1,950
Council of Europe	1,668	-	-	1,668
CAF Fund	1,140	-	-	1,140
Clothworkers Fdn Fund	74	-	-	74
Mandela AIDS Fund	449	-	-	449
PH Holt Foundation	23,301	-	-	23,301
Steve Morgan Fdn	415	-	-	415
Task Force Trust	(1,455)	37,633	(45,240)	(9,062)
Tudor Trust Relief	(250)	-	-	(250)
Barrow Cadbury	45,156	-	-	45,156
RAP Global Dialogue	950	-	-	950
Lloyds Covid	8,624	-	-	8,624
Allan & Nesta Ferguson Fund	8,250	-	-	8,250
Arm Trust	10,000	-	-	10,000
Big Bike Revival	(368)	3,585	(4,574)	(1,357)
Community Forest Trust	3,501	10,000	(2,374)	11,127
Eleanor Rathbone	5,000	-	-	5,000
MSP Fund	4,250	8,846	(482)	12,614
Rsd Household Grant	-	29,111	(21,950)	7,161
Total restricted funds	83,251	212,369	(184,478)	111,142
Total funds	251,417	450,328	(472,973)	228,772

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	197	472	669
Current assets	234,631	13,558	248,189
Current liabilities	(695)	-	(695)
Total net assets	234,133	14,030	248,163
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	337	402	739
Current assets	117,988	110,739	228,727
Current liabilities	(695)	-	(695)
Total net assets	117,630	111,141	228,771

ASYLUM LINK MERSEYSIDE

England & Wales - Charity number 1095180

Accounts

Company registration number: 04468629

Charity registration number: 1095180

Asylum Link Merseyside

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Asylum Link Merseyside

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Asylum Link Merseyside

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023.

Legal and Administrative Information

Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Bill Chambers Emad Lilo Paula Grey Bridie Sharkey Tim Beaumont Zabihulla Enayet Steven Hawkins Michael Morris
Chairman:	Denia Kincade
Secretary:	Garrick Prayogg
Other Officers:	Damian McDonald, Treasurer

Structure, governance and management

Reference and Administrative Details

Charity Registration Number:	1095180
Company Registration Number:	04468629
Registered Office:	ST ANNE'S CENTRE OVERBURY STREET LIVERPOOL MERSEYSIDE L7 3HJ
Independent Examiner:	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH
Bankers:	CAF Bank The Co-operative Bank plc

Statement of trustees' responsibilities

The trustees (who are also the directors of Asylum Link Merseyside for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Asylum Link Merseyside

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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 the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Asylum Link Merseyside

Trustees' Report

Trustees and officers

Trustees and officers bring with them particular skills and experience which are of great benefit to the charity. Board meetings are normally held every six to eight weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in various negotiations to obtain additional premises space for ALM, in undertaking staff reviews and helping with HR matters.

Objectives and activities

The objectives of ALM are:

- a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information, advice, guidance and assistance,
- b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Review of developments 2022-2023

At first glance it would seem that there is not much to cheer about with two immigration acts in two years and the rhetoric around Asylum and Refugee issues, reaching new levels of hysteria. With the plans to deport people to Rwanda waiting in the courts and numbers in the decision backlog rising to 175,000 by June of 2023, there was a tension in the sector as we waited to see what new 'initiatives' the Home Office was about to release.

The other major factor impacting on the work at the Centre was the increase in the cost of living, particularly in the utility bills, which were 300% higher than in previous years. Food costs have also increased and as with any service, we had a choice whether to cut back or to look for further funding; we chose the latter.

The unpleasant scenes outside the Suites Hotel in Kirby seemed from a different era, where Asylum Seekers housed there were subjected to hate speech and violence. In March a riot took place, stirred up by Far Right agitators who drafted in local support. This was mirrored to a lesser extent in Wallasey but has since dissipated.

During the spring of 2023, many of our plans regarding the refurbishment of the centre were completed: new toilets, doubling the number available on the ground and first floors, with an accessible toilet as well as Female only spaces. The Fire Detection system was improved with additional units covering new spaces. Also installed this year was the new network server, providing better backup and security as well as added capacity.

The demand for services continues to rise. A new initiative was piloted with the Charity JogOnAgain, recycling shoes, to get access to more footwear. There were approximately 1600 visits to the clothes store during the year and numbers accessing the kitchen are also up, with the cooks working hard to ensure everyone has enough to eat.

The scope and reach of the Action Asylum Well Being and Integration programme, coordinated from ALM and operating in other UK cities expanded. An extra staff member oversaw new activities, including frequent litter-picks, therapeutic dance sessions, bird watching with the RSPB and many other local initiatives, culminating in June 23 with a concert in Mold, North Wales, as part of their Refugee Week Celebrations. Adding to this were the Music Therapy Sessions with Nordoff Robbins, and Mr Boy's Iranian Cookery Classes, broadening out the offer at the centre. The programme now works with partners in five other cities, funded by the Task Force Trust and National Lottery, to deliver the national part of the project.

Two mainstay services at ALM are English language teaching and Casework. Both have had staff or volunteers come and go and the teams have worked incredibly hard to fill the gaps that have appeared. The casework team has worked with 800 clients over 3,700 different sessions. Often cases are complex, developing over long periods, frequently involving mental health issues. A welcome addition to the St Anne's Centre was the inclusion of GMIAU Solicitors, who now operate on the 2nd Floor. The Teachers have expanded the classes though out the year adding more conversation classes and Women's ESOL in conjunction with MRSN. More individual class trips and visits take place, especially during the once a month development days, when the centre is closed for training.

The Destitution project has suffered this year, through uncertainty over funding as well as the return of some housing to its owners. New solutions to the increasing housing crisis will be taken forward in the coming year including work with Social Landlords.

A lot of effort has gone into work around Health this year, through well-being programmes, as well as with the NHS. We have provided advice to managers implementing the new Integrated Care Boards as well as to TB Nurses, Blood Borne Immunisation Teams and others. Two important Health initiatives we undertook this year were work with OneSightLuxotica to provide Eyecare for 250 People in September 2022, and with DentAid & Henry Schein in Spring 2023, when we brought a Dental Bus to ALM for two days of treatment for twenty people. Our work on joint projects like the Community Health Champions with MRSN is ongoing.

Asylum Link Merseyside

Trustees' Report

David Neal, the Independent Chief Inspector of Borders and Immigration, again visited the centre to meet with Staff and our Local MP Paula Barker. Other visitors included Mayor Joanne Anderson, Staff from 'Right to Remain' and Red Cross Personnel. More work with journalists has taken place this year and that is an area of ongoing development under the guidance of IMIX.

Thank you to everyone who helps keep ALM the vibrant and welcoming place it is for many people in the Asylum System. Without the staff, volunteers and trustees, none of the work could take place, and to our funders, donors and supporters everywhere, we are indebted to you. It is fitting to give the last word to an Asylum Seeker, who recently became a British Citizen.

I would like to thank ALM for helping people start their new life in the UK. They will always remember the first place welcoming them to be a part of the society.

Funding

Once again we owe a huge thank you to Barry Cooper for his excellent bid writing which continued throughout the pandemic, as well as the efforts of the Fundraising Team. Online giving has risen through the year.

The income for the year was £450k, being an increase of £45k over the previous year. Overall expenditure was up £93k on the previous year at £473k. This reflected the increased volunteering expenses and service provision as activities resumed after the pandemic.

Net expenditure for the year was £22k (2022; income £25k) which has decreased closing reserves to £229k.

Administration and Finance

Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

This year we have upgraded our accounts package and now operate in 'the cloud' enhancing the security and resilience of data storage. A Manager is responsible for Administration and Finance, reporting to the Centre Manager and also to the Trustee/Treasurer for Finance.

The automatic pension scheme is with NEST and co-ordinated for us by GRC Accountants Ltd.

Our salary scheme, published accounts production and independent examination are conducted by GRC Accountants Ltd.

The annual report was approved by the trustees of the charity on 20/11/23 and signed on its behalf by:



Denia Kincade
Chairman

Asylum Link Merseyside

Independent Examiner's Report to the trustees of Asylum Link Merseyside ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Asylum Link Merseyside 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.



Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Date: 23/01/2024

Asylum Link Merseyside

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	200,369	212,369	412,738
Charitable activities	4	26,445	-	26,445
Investment income	5	445	-	445
Other income		10,700	-	10,700
Total income		<u>237,959</u>	<u>212,369</u>	<u>450,328</u>
Expenditure on:				
Raising funds		(1,904)	-	(1,904)
Charitable activities		(26,684)	(47,810)	(74,494)
Other expenditure		(259,906)	(136,670)	(396,576)
Total expenditure		<u>(288,494)</u>	<u>(184,480)</u>	<u>(472,974)</u>
Net (expenditure)/income		<u>(50,535)</u>	<u>27,889</u>	<u>(22,646)</u>
Net movement in funds		(50,535)	27,889	(22,646)
Reconciliation of funds				
Total funds brought forward		<u>168,166</u>	<u>83,251</u>	<u>251,417</u>
Total funds carried forward	15	<u>117,631</u>	<u>111,140</u>	<u>228,771</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	179,170	190,050	369,220
Charitable activities	4	23,640	-	23,640
Other income		12,400	-	12,400
Total income		<u>215,210</u>	<u>190,050</u>	<u>405,260</u>
Expenditure on:				
Raising funds		(1,053)	-	(1,053)
Charitable activities		(10,098)	(23,652)	(33,750)
Other expenditure		(196,308)	(148,727)	(345,035)
Total expenditure		<u>(207,459)</u>	<u>(172,379)</u>	<u>(379,838)</u>
Net income		7,751	17,671	25,422
Transfers between funds		(1,933)	1,933	-
Net movement in funds		5,818	19,604	25,422
Reconciliation of funds				
Total funds brought forward		<u>162,348</u>	<u>63,647</u>	<u>225,995</u>
Total funds carried forward	15	<u>168,166</u>	<u>83,251</u>	<u>251,417</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 8 to 17 form an integral part of these financial statements.

Asylum Link Merseyside
(Registration number: 04468629)
Balance Sheet as at 30 June 2023


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	739	1,050
Current assets			
Debtors	12	19,452	14,004
Cash at bank and in hand	13	<u>209,275</u>	<u>237,058</u>
		228,727	251,062
Creditors: Amounts falling due within one year	14	<u>(695)</u>	<u>(695)</u>
Net current assets		<u>228,032</u>	<u>250,367</u>
Net assets		<u><u>228,771</u></u>	<u><u>251,417</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	111,140	83,251
Unrestricted income funds			
Unrestricted funds		<u>117,631</u>	<u>168,166</u>
Total funds	15	<u><u>228,771</u></u>	<u><u>251,417</u></u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 20/11/23 and signed on their behalf by:


 Denia Kincade
 Chairman

The notes on pages 8 to 17 form an integral part of these financial statements.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

ST ANNE'S CENTRE
OVERBURY STREET
LIVERPOOL
MERSEYSIDE
L7 3HJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Asylum Link Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the financial currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

Donated services and facilities

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, indemnity insurance, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture	25% reducing balance
Office equipment	30% reducing balance

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	84,798	-	84,798
Grants, including capital grants;			
Grants	115,571	212,369	327,940
Total for 2023	200,369	212,369	412,738
Total for 2022	179,170	190,050	369,220

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Fundraising events	4,712	4,712
Recycling	11,473	11,473
Student Placements	5,360	5,360
Shop Income	4,900	4,900
Other	6,800	6,800
Contractual Income	3,900	3,900
Total for 2023	37,145	37,145
Total for 2022	36,040	36,040

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	445	445
Total for 2023	445	445

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Service Provided	20,494	27,009	47,503
Grants to services users	2,360	20,800	23,160
Governance	3,829	-	3,829
	<u>26,683</u>	<u>47,809</u>	<u>74,492</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Service Provided	6,153	23,652	29,805
Grants to services users	640	-	640
Governance	3,305	-	3,305
	<u>10,098</u>	<u>23,652</u>	<u>33,750</u>

Other resources expended

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Gross wages and salaries	105,974	108,268	214,242
Employers' NI - Charitable activities	9,274	10,636	19,910
Pensions	5,381	5,958	11,339
Volunteers' Costs	27,972	135	28,107
Travel	6,564	-	6,564
Subscriptions	2,772	-	2,772
Depreciation of assets	138	172	310
Premises	39,804	1,257	41,061
General office & finance	62,797	6,299	69,096
Communications	3,957	315	4,272
	<u>264,633</u>	<u>133,040</u>	<u>397,673</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Gross wages and salaries	107,242	115,661	222,903
Employers' NI - Charitable activities	9,153	11,335	20,488
Pensions	5,217	6,529	11,746
Volunteers' Costs	9,882	10,720	20,602
Travel	3,981	-	3,981
Subscriptions	2,731	90	2,821
Depreciation of assets	196	139	335
Premises	12,461	239	12,700
General office & finance	39,391	3,143	42,534
Communications	6,056	869	6,925
	<u>196,310</u>	<u>148,725</u>	<u>345,035</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	2,934	2,934
Allocated support costs	<u>895</u>	<u>895</u>
Total for 2023	<u><u>3,829</u></u>	<u><u>3,829</u></u>
Total for 2022	<u><u>3,305</u></u>	<u><u>3,305</u></u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Other non-audit services	895	895
Depreciation of fixed assets	311	335
	311	335

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Engaged on charitable activities	9	10
	9	10

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Office Equipment £	Total £
Cost			
At 1 July 2022	13,457	33,676	47,133
At 30 June 2023	13,457	33,676	47,133
Depreciation			
At 1 July 2022	13,371	32,712	46,083
Charge for the year	22	289	311
At 30 June 2023	13,393	33,001	46,394
Net book value			
At 30 June 2023	64	675	739
At 30 June 2022	86	964	1,050

12 Debtors

	2023 £	2022 £
Gift Aid Receivable	19,452	14,004
	19,452	14,004

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	3,774	2,532
Cash at bank	205,501	234,526
	209,275	237,058

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	695	695

15 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
<i>General</i>				
General Fund	168,166	237,959	(288,494)	117,631
Restricted funds				
Caroline Tod Trust	1,000	1,500	-	2,500
LCVS	8,848	3,000	(156)	11,692
Big Lottery BRC Partnership	221	50,074	(27,833)	22,462
John Moores Foundation	-	10,000	-	10,000
BRC Emergency Voucher	(6,319)	-	-	(6,319)
SAS CTMR	1,600	16,320	(25,303)	(7,383)
LP Visiting Group	1,373	-	-	1,373
Hemby Charitable Trust	(38)	-	(16)	(54)
The AB Charitable Trust	(10,340)	-	(13,346)	(23,686)
CCG Fund	-	15,000	-	15,000
ALM Refurbishment Fund	(2,080)	-	-	(2,080)
LCVS Community	2,298	-	(51)	2,247
Lloyds Foundation	(25,967)	27,300	(39,525)	(38,192)
Samuel Sebba	-	-	(3,629)	(3,629)
Eddie Byers Scholarship Fund	1,950	-	-	1,950
Council of Europe	1,668	-	-	1,668
CAF Fund	1,140	-	-	1,140
Clothworkers Fdtn Fund	74	-	-	74
Mandela AIDS Fund	449	-	-	449
PH Holt Foundation	23,301	-	-	23,301
Steve Morgan Fdtn	415	-	-	415
Task Force Trust	(1,455)	37,633	(45,240)	(9,062)
Tudor Trust Relief	(250)	-	-	(250)
Barrow Cadbury	45,156	-	-	45,156
RAP Global Dialogue	950	-	-	950
Lloyds Covid	8,624	-	-	8,624
Allan & Nesta Ferguson Fund	8,250	-	-	8,250
Arm Trust	10,000	-	-	10,000
Big Bike Revival	(368)	3,585	(4,574)	(1,357)

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Community Forest Trust	3,501	10,000	(2,374)	11,127
Eleanor Rathbone	5,000	-	-	5,000
MSP Fund	4,250	8,846	(482)	12,614
Rsd Household Grant	-	29,111	(21,950)	7,161
Total restricted funds	<u>83,251</u>	<u>212,369</u>	<u>(184,479)</u>	<u>111,141</u>
Total funds	<u>251,417</u>	<u>450,328</u>	<u>(472,973)</u>	<u>228,772</u>

Negative balances are as a result of late payments received past the year end.

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	162,348	215,210	(207,459)	(1,933)	168,166
Restricted					
Caroline Tod Trust	1,000	-	-	-	1,000
LCVS	(133)	10,000	(1,019)	-	8,848
Big Lottery BRC Partnership	5,716	37,974	(43,469)	-	221
John Moores Foundation	-	10,000	(10,000)	-	-
BRC Emergency Voucher	(6,319)	-	-	-	(6,319)
SAS CTMR	4,235	18,050	(20,685)	-	1,600
LP Visiting Group	1,373	-	-	-	1,373
Hemby Charitable Trust	(14)	-	(24)	-	(38)
The AB Charitable Trust	828	20,000	(31,168)	-	(10,340)
ALM Refurbishment Fund	(2,080)	-	-	-	(2,080)
LCVS Community	(480)	3,000	(222)	-	2,298
Lloyds Foundation	(16,285)	25,000	(34,682)	-	(25,967)
Samuel Sebba	(1,933)	-	-	1,933	-
Eddie Byers Scholarship Fund	1,950	-	-	-	1,950
Council of Europe	1,668	-	-	-	1,668
CAF Fund	1,140	-	-	-	1,140
Clothworkers Fdn Fund	74	-	-	-	74
Mandela AIDS Fund	449	-	-	-	449
PH Holt Foundation	13,357	10,000	(56)	-	23,301
Steve Morgan Fdn	415	-	-	-	415
Task Force Trust	2,933	21,406	(25,794)	-	(1,455)
Tudor Trust Relief	-	-	(250)	-	(250)
Barrow Cadbury	45,981	150	(975)	-	45,156
RAP Global Dialogue	1,148	-	(198)	-	950
Lloyds Covid	8,624	-	-	-	8,624
Allan & Nesta Ferguson Fund	-	8,250	-	-	8,250
Arm Trust	-	10,000	-	-	10,000
Big Bike Revival	-	2,970	(3,338)	-	(368)
Community Forest Trust	-	4,000	(499)	-	3,501
Eleanor Rathbone	-	5,000	-	-	5,000
MSP Fund	-	4,250	-	-	4,250
Total restricted funds	<u>63,647</u>	<u>190,050</u>	<u>(172,379)</u>	<u>1,933</u>	<u>83,251</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2023

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Total funds	225,995	405,260	(379,838)	-	251,417

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	337	402	739
Current assets	117,988	110,739	228,727
Current liabilities	(695)	-	(695)
Total net assets	117,630	111,141	228,771

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	475	575	1,050
Current assets	201,487	49,576	251,063
Current liabilities	(695)	-	(695)
Total net assets	201,267	50,151	251,418

ASYLUM LINK MERSEYSIDE

England & Wales - Charity number 1095180

Accounts

Company registration number: 04468629

Charity registration number: 1095180

Asylum Link Merseyside

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Asylum Link Merseyside

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Asylum Link Merseyside

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2022.

Legal and Administrative Information

Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Bill Chambers
- Emad Lilo
- Paula Grey
- Bridie Sharkey
- Syed Maqsood
- Tim Beaumont
- Zabihulla Enayet
- Steven Hawkins (appointed 26 October 2021)
- Michael Morris (appointed 27 May 2022)

Chair: Denia Kincade

Secretary: Garrick Prayogg

Other Officers: Damian McDonald, Treasurer

Denia Kincade became chair on 25 October 2021 after Bill Chambers stepped down.

Asylum Link Merseyside

Trustees' Report

Structure, governance and management

Reference and Administrative Details

Charity Registration Number:	1095180
Company Registration Number:	04468629
Registered Office:	ST ANNE'S CENTRE OVERBURY STREET LIVERPOOL MERSEYSIDE L7 3HJ
Independent Examiner:	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH
Bankers:	CAF Bank The Co-operative Bank plc

Statement of trustees' responsibilities

The trustees (who are also the directors of Asylum Link Merseyside for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can 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 the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Asylum Link Merseyside

Trustees' Report

Trustees and officers

Trustees and officers bring with them particular skills and experience which are of great benefit to the charity. Board meetings are normally held every six to eight weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in various negotiations to obtain additional premises space for ALM, in undertaking staff reviews and helping with HR matters.

Objectives and activities

The objectives of ALM are:

- a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information, advice, guidance and assistance,
- b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Review of developments

ALM celebrates its 20th year in 2022 and it is testament to the drive enthusiasm and expertise of the Volunteers, Trustees, Staff, and Supporters that the organisation is still here. It also demonstrates the deficit in the Governments provision, that ALM is still a very necessary part of the sector in Liverpool. The Year began with all Covid statutory restrictions lifted, and with most of Asylum Links services freely available. Access to the casework team and clothes store was limited but only through a shortage of volunteers. This improved as the year progressed, but is still an issue on certain days. ALM has joined in campaigning against the new immigration bill and will continue this important activity into the future. This passed into Law and we are yet to see the full effects of what is now a two-tier asylum system, with decisions made based on the method of arrival rather than the background of a case.

With the service returning to normal, we had time to address some of the things on the back burner. Plans for new ground floor and first floor toilets were enacted as well as work on the roof and guttering. This will be complete by December 2023. Future work includes a new Server and an upgraded Fire Detection System.

The Action Asylum pilots, which started in 2019, received National Lottery Funding in 2021 and expanded from the initial cities of Liverpool, Sheffield, Stockton-on-Tees and Portsmouth, to include Leeds and Cardiff. These are programmes matching Asylum Seeker Volunteers to non-Asylum organisations like the North Wales Wildlife Trust, Marine Conservation Society, Canals and Rivers Trust or Green Sefton. ALM works with around 3,000 school children each year and, as an offshoot of the Action Asylum projects, matched local schools with Afghan Children in Liverpool Hotels through a PenPal project. This was a message from one of the Pupils. "Welcome to Liverpool, my new friend. I understand you might be anxious, worried. You may have mixed feelings but it's OK here. We want you to be welcomed and feel safe."

One area of work with particular success has been with the Climbing Hangar, an indoor climbing centre, who have gone out of their way to make Refugees welcome, offering free sessions once a month with an alternative day for LGBTQI+ service users. This has been rolled out nationally in all their centres.

Once again, the number of people in asylum support has risen, with a backlog of 127,000 people waiting for an initial decision or review of their case. This has jumped from 73,000 in the previous year and points to a Home Office that has ground to a halt with its decision making.

What this means for Liverpool is the presence of more hotels, with two in use at the start of the year and another two added during the year. Initial accommodation is full and other hotels across the city region being brought into use to service the backlog. ALM is aware of the possibilities of tension in terms of the public and other stakeholders and in delivering its mission, will continue to mitigate, alleviate and challenge on behalf of our beneficiaries.

Asylum Link Merseyside

Trustees' Report

While all this goes on, the organisation has its head down and is getting on with things. There have been several notable visitors this year: David Neal Independent Chief Inspector of Borders and Immigration, Paul Steets, the head of the Lloyds Foundation, Robin Budenberg, head of the Lloyds banking group, The Earl and Countess of Wessex and Emily Spurrell, the Police and Crime Commissioner for Merseyside. All came to see the work ALM does and discuss the issues affecting our service users. An increasing amount of media work is taking place and we are indebted to IMIX, a media entity providing positive stories around Asylum, for their help with this. In September 2021, our first big get together for 2 years took place at Liverpool Town Hall, where we were presented with the Queens Award for Volunteering.

The Year rounded off with the first Face2Face Refugee Week celebrations in almost 3 years. The BBQ and trip to Wirral were well attended and saw the centre back to its heart-warming best. The visit to the Albert Dock by Amal, the Syrian puppet, had the choir perform as part of the farewell ceremony on the steps of the Museum of Liverpool, which was a fitting way to close the year.

Funding

Once again we owe a huge thank you to Barry Cooper for his excellent bid writing which continued throughout the pandemic, as well as the efforts of the Fundraising Team. Online giving has risen through the year.

The income for the year was £405k, being a decrease of £42k over the previous year. Overall expenditure was up £34k on the previous year at £380k. This reflected the increased volunteering expenses and service provision as activities resumed after the pandemic.

Net income for the year was £25k (2021;£102k) which has increased closing reserves to £251k.

Administration and Finance


Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

This year we have upgraded our accounts package and now operate in 'the cloud' enhancing the security and resilience of data storage. A Manager is responsible for Administration and Finance, reporting to the Centre Manager and also to the Trustee/Treasurer for Finance.

The automatic pension scheme is with NEST and co-ordinated for us by GRC Accountants Ltd.

Our salary scheme, published accounts production and independent examination are conducted by GRC Accountants Ltd.

The annual report was approved by the trustees of the charity on 30 November 2022 and signed on its behalf by:



Denia Kincade
Chair

Asylum Link Merseyside

Independent Examiner's Report to the trustees of Asylum Link Merseyside ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

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.

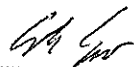
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Asylum Link Merseyside 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.



.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Date: 11/01/23

Asylum Link Merseyside

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	179,170	190,050	369,220
Charitable activities	4	23,640	-	23,640
Other income		12,400	-	12,400
Total income		<u>215,210</u>	<u>190,050</u>	<u>405,260</u>
Expenditure on:				
Raising funds		(1,053)	-	(1,053)
Charitable activities		(10,098)	(23,652)	(33,750)
Other expenditure		(196,308)	(148,727)	(345,035)
Total expenditure		<u>(207,459)</u>	<u>(172,379)</u>	<u>(379,838)</u>
Net income		7,751	17,671	25,422
Transfers between funds		(1,933)	1,933	-
Net movement in funds		5,818	19,604	25,422
Reconciliation of funds				
Total funds brought forward		<u>162,348</u>	<u>63,647</u>	<u>225,995</u>
Total funds carried forward	14	<u>168,166</u>	<u>83,251</u>	<u>251,417</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	205,963	223,162	429,125
Charitable activities	4	12,014	-	12,014
Other income		6,200	-	6,200
Total income		<u>224,177</u>	<u>223,162</u>	<u>447,339</u>
Expenditure on:				
Charitable activities		(10,778)	(36,962)	(47,740)
Other expenditure		(140,390)	(157,372)	(297,762)
Total expenditure		<u>(151,168)</u>	<u>(194,334)</u>	<u>(345,502)</u>
Net income		73,009	28,828	101,837
Transfers between funds		2,977	(2,977)	-
Net movement in funds		75,986	25,851	101,837
Reconciliation of funds				
Total funds brought forward		<u>86,362</u>	<u>37,796</u>	<u>124,158</u>
Total funds carried forward	14	<u>162,348</u>	<u>63,647</u>	<u>225,995</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

The notes on pages 8 to 17 form an integral part of these financial statements.

Asylum Link Merseyside
(Registration number: 04468629)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,050	1,385
Current assets			
Debtors	11	14,004	6,622
Cash at bank and in hand	12	<u>237,058</u>	<u>218,683</u>
		251,062	225,305
Creditors: Amounts falling due within one year	13	<u>(695)</u>	<u>(695)</u>
Net current assets		<u>250,367</u>	<u>224,610</u>
Net assets		<u>251,417</u>	<u>225,995</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	83,251	63,647
Unrestricted income funds			
Unrestricted funds		<u>168,166</u>	<u>162,348</u>
Total funds	14	<u>251,417</u>	<u>225,995</u>

For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 30 November 2022 and signed on their behalf by:


Denia Kincade
Chair

The notes on pages 8 to 17 form an integral part of these financial statements.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

ST ANNE'S CENTRE
OVERBURY STREET
LIVERPOOL
MERSEYSIDE
L7 3HJ

These financial statements were authorised for issue by the trustees on 30 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Asylum Link Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the financial currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

Donated services and facilities

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, indemnity insurance, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

Asset class	Depreciation method and rate
Furniture	25% reducing balance
Office equipment	30% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	112,323	150	112,473
Grants, including capital grants;			
Grants	66,842	189,900	256,742
Membership	5	-	5
Total for 2022	179,170	190,050	369,220
Total for 2021	205,963	223,162	429,125

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Fundraising events	2,387	2,387
Recycling	16,166	16,166
Student Placements	520	520
Shop Income	4,400	4,400
Other	567	567
Contractual Income	12,000	12,000
Total for 2022	36,040	36,040
Total for 2021	18,414	18,414

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Basis of allocation			
Service Provided	6,153	23,652	29,805
Grants to services users	640	-	640
Governance	3,305	-	3,305
	<u>10,098</u>	<u>23,652</u>	<u>33,750</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Basis of allocation			
Service Provided	7,551	27,222	34,773
Grants to services users	(80)	9,740	9,660
Governance	3,307	-	3,307
	<u>10,778</u>	<u>36,962</u>	<u>47,740</u>

Other resources expended

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Basis of allocation			
Gross wages and salaries	107,242	115,661	222,903
Employers' NI - Charitable activities	9,153	11,335	20,488
Pensions	5,217	6,529	11,746
Volunteers' Costs	9,882	10,720	20,602
Travel	3,981	-	3,981
Subscriptions	2,731	90	2,821
Depreciation of assets	196	139	335
Premises	12,461	239	12,700
General office & finance	39,391	3,143	42,534
Communications	6,056	869	6,925
	<u>196,310</u>	<u>148,725</u>	<u>345,035</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total 2021 £
Gross wages and salaries	69,059	133,415	202,474
Employers' NI - Charitable activities	4,248	8,848	13,096
Pensions	12,099	-	12,099
Volunteers' Costs	13,249	575	13,824
Travel	3,711	542	4,253
Subscriptions	2,035	627	2,662
Depreciation of assets	212	231	443
Premises	9,363	-	9,363
General office & finance	19,524	12,430	31,954
Communications	6,890	704	7,594
	140,390	157,372	297,762

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	2,410	2,410
Allocated support costs	895	895
Total for 2022	3,305	3,305
Total for 2021	3,307	3,307

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Other non-audit services	895	895
Depreciation of fixed assets	<u>335</u>	<u>443</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Engaged on charitable activities	<u>10</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment	Office Equipment	Total
	£	£	£
Cost			
At 1 July 2021	<u>13,457</u>	<u>33,676</u>	<u>47,133</u>
At 30 June 2022	<u>13,457</u>	<u>33,676</u>	<u>47,133</u>
Depreciation			
At 1 July 2021	13,342	32,406	45,748
Charge for the year	<u>29</u>	<u>306</u>	<u>335</u>
At 30 June 2022	<u>13,371</u>	<u>32,712</u>	<u>46,083</u>
Net book value			
At 30 June 2022	<u>86</u>	<u>964</u>	<u>1,050</u>
At 30 June 2021	<u>115</u>	<u>1,270</u>	<u>1,385</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

11 Debtors

	2022 £	2021 £
Gift Aid Receivable	14,004	6,622

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	2,532	1,596
Cash at bank	234,526	217,087
	237,058	218,683

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	695	695

14 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	162,348	215,210	(207,459)	(1,933)	168,166
Restricted funds					
Caroline Tod Trust	1,000	-	-	-	1,000
LCVS	(133)	10,000	(1,019)	-	8,848
Big Lottery BRC Partnership	5,716	37,974	(43,469)	-	221
John Moores Foundation	-	10,000	(10,000)	-	-
BRC Emergency Voucher	(6,319)	-	-	-	(6,319)
SAS CTMR	4,235	18,050	(20,685)	-	1,600
LP Visiting Group	1,373	-	-	-	1,373
Hemby Charitable Trust	(14)	-	(24)	-	(38)
The AB Charitable Trust	828	20,000	(31,168)	-	(10,340)
ALM Refurbishment Fund	(2,080)	-	-	-	(2,080)
LCVS Community	(480)	3,000	(222)	-	2,298
Lloyds Foundation	(16,285)	25,000	(34,682)	-	(25,967)
Samuel Sebba	(1,933)	-	-	1,933	-
Eddie Byers Scholarship Fund	1,950	-	-	-	1,950
Council of Europe	1,668	-	-	-	1,668
CAF Fund	1,140	-	-	-	1,140
Clothworkers Fdtn Fund	74	-	-	-	74
Mandela AIDS Fund	449	-	-	-	449
PH Holt Foundation	13,357	10,000	(56)	-	23,301
Steve Morgan Fdtn	415	-	-	-	415

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Task Force Trust	2,933	21,406	(25,794)	-	(1,455)
Tudor Trust Relief	-	-	(250)	-	(250)
Barrow Cadbury	45,981	150	(975)	-	45,156
RAP Global Dialogue	1,148	-	(198)	-	950
Lloyds Covid	8,624	-	-	-	8,624
Allan & Nesta Ferguson Fund	-	8,250	-	-	8,250
Arm Trust	-	10,000	-	-	10,000
Big Bike Revival	-	2,970	(3,338)	-	(368)
Community Forest Trust	-	4,000	(499)	-	3,501
Eleanor Rathbone	-	5,000	-	-	5,000
MSP Fund	-	4,250	-	-	4,250
Total restricted funds	63,647	190,050	(172,379)	1,933	83,251
Total funds	225,995	405,260	(379,838)	-	251,417

Negative balances are as a result of late payments received past the year end.

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Unrestricted funds					
General					
General Fund	86,362	224,177	(151,168)	2,977	162,348
Restricted					
Caroline Tod Trust	-	1,000	-	-	1,000
LCVS	-	-	(133)	-	(133)
Big Lottery BRC Partnership	-	53,124	(47,408)	-	5,716
BRC Emergency Voucher	(6,319)	-	-	-	(6,319)
SAS CTMR	(6,491)	27,985	(22,907)	5,648	4,235
LP Visiting Group	1,373	-	-	-	1,373
Hemby Charitable Trust	-	-	(14)	-	(14)
The AB Charitable Trust	8,000	20,000	(27,172)	-	828
ALM Refurbishment Fund	-	-	(2,080)	-	(2,080)
LCVS Community	(480)	-	-	-	(480)
Lloyds Foundation	14,446	-	(30,731)	-	(16,285)
Samuel Sebba	-	25,000	(26,933)	-	(1,933)
Eddie Byers Scholarship Fund	1,950	-	-	-	1,950
Anne Duchess of Westminster	375	-	-	(375)	-
Council of Europe	1,668	-	-	-	1,668
CAF Fund	9,133	900	(8,893)	-	1,140
Clothworkers Fdtn Fund	947	-	(873)	-	74
Mandela AIDS Fund	449	-	-	-	449
PH Holt Foundation	3,454	10,000	(97)	-	13,357
Steve Morgan Fdtn	1,486	-	(1,071)	-	415
Task Force Trust	(445)	16,679	(13,301)	-	2,933
Tudor Trust Relief	8,250	-	-	(8,250)	-

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2022

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Barrow Cadbury	-	49,850	(3,869)	-	45,981
RAP Global Dialogue	-	10,000	(8,852)	-	1,148
Lloyds Covid	-	8,624	-	-	8,624
Total restricted funds	<u>37,796</u>	<u>223,162</u>	<u>(194,334)</u>	<u>(2,977)</u>	<u>63,647</u>
Total funds	<u>124,158</u>	<u>447,339</u>	<u>(345,502)</u>	<u>-</u>	<u>225,995</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	475	575	1,050
Current assets	201,487	49,576	251,063
Current liabilities	(695)	-	(695)
Total net assets	<u>201,267</u>	<u>50,151</u>	<u>251,418</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	672	713	1,385
Current assets	162,371	62,934	225,305
Current liabilities	(695)	-	(695)
Total net assets	<u>162,348</u>	<u>63,647</u>	<u>225,995</u>

ASYLUM LINK MERSEYSIDE

England & Wales - Charity number 1095180

Accounts

Company registration number: 04468629

Charity registration number: 1095180

Asylum Link Merseyside

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Asylum Link Merseyside

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Asylum Link Merseyside

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2021.

Legal and Administrative Information

Constitution

Asylum Link Merseyside (ALM) is a registered charity formed initially as an unincorporated association by a constitution adopted on 3rd April 2001 and amended on 26th September 2001. A company limited by guarantee was registered at Companies House on 25th June 2002 (No.4468629) under the same name with a Memorandum and Articles embodying the same objects as those in the constitution of the unincorporated body. The company was registered by the Charity Commission on 23rd December 2002 (No. 1095180).

Structure, governance and management

Reference and Administrative Details

Chair	Bill Chambers
Trustees	Ernest Katsande Garrick Prayogg Emad Lilo Paula Grey Bridie Sharkey Syed Maqsood Tim Beaumont Zabihulla Enayet (appointed 29 March 2021)
Secretary	Denia Kincade
Other Officers	Damian McDonald, Treasurer (appointed 1 September 2020) Colette Byrne, Minuting secretary
Principal Office	ST ANNE'S CENTRE OVERBURY STREET LIVERPOOL MERSEYSIDE L7 3HJ
Company Registration Number	04468629
Charity Registration Number	1095180
Bankers	CAF Bank The Co-operative Bank plc
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH

Asylum Link Merseyside

Trustees' Report

Trustees and officers

Trustees and officers bring with them particular skills and experience which are of great benefit to the charity. Board meetings are normally held every six to eight weeks and the work of the charity is further supported by the fundraising subgroup of Trustees who meet more regularly. Also small subgroups of trustees have been involved in various negotiations to obtain additional premises space for ALM, in undertaking staff reviews and helping with HR matters.

Objectives and activities

The objectives of ALM are:

- a) the relief of refugees and asylum seekers in Merseyside and adjacent areas who are in conditions of need, hardship or distress, particularly, but not exclusively through the provision of information, advice, guidance and assistance,
- b) to advance the education of the public, other statutory and voluntary organisations, and asylum seekers in order to assist their inclusion into the wider community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Review of developments

The Financial Year started with the initial Pandemic restrictions about to lift and preparations to open the centre beginning. That was short-lived and despite the re-imposition of restrictions, several members of staff and volunteers contracted the virus in October: all made a good recovery.

In November ALM lost one of its founding members: Brother Eamonn Doyle, who had taught at the centre for over 20 years passed away peacefully at his home in Parr Street.

Covid has had a profound effect on the work of ALM, not least because the building has remained largely closed to the public during the entire period of the restrictions. The installation of high speed fans and portable screens, along with other measures restricting movement and contact in the centre have kept us reasonably secure, and we have done complex casework face to face where possible. In the Spring of 2021 we worked with the local NHS to set up vaccination days for our most vulnerable clients in March and June.

The Volunteer Casework and ESOL teams have been magnificent, running additional deliveries and visits and putting in extra hours to ensure people got the help they needed. The teachers continued with their online delivery of classes expanding to include conversation clubs as well as assisting with ESOL classes in the outer boroughs where emergency hotels came into use. The Destitution services; housing and food store, have run throughout the pandemic, again delivering food and clothes where necessary. The new tech solutions for casework delivery and ESOL teaching proved invaluable as a way to keep services going but also as a way of maintaining contact with people dispersed to different towns and regions.

Nationally there was a record number of people in Asylum Support during the period, in excess of 66,000, with a backlog of decisions on cases rising to over 100,000. Many of them are in the North West and in the emergency hotels brought into use by the Government. Our clothes store was much used with many of the people requesting assistance having arrived in only what they were standing in. Deliveries increased through the winter months as people were placed in city centre hotels and the clothes donations were restarted, albeit with covid restrictions in place.

Of all the hard work carried out across the year, the most visible has been through the Action Asylum project, engaging hundreds of Asylum Seekers and local people, delivering outdoor projects such as beach cleans, tree planting sessions, hill walks, allotments and cycle club, as well as smaller projects including Pen Pals writing projects, placement in a riding stables, sail training and indoor rock climbing. The project is designed to be innovative and engaging, and has extended to pilots in Southampton/Portsmouth, Sheffield, and Stockton/Middlesbrough.

The proposed new Immigration Bill is a disaster, both for the refugees arriving here independently and the tax payer, footing the bill for its needless barbarity. Anyone arriving in the UK and not on a government sponsored programme, will never be allowed to claim Asylum. They will instead be put into a detention camp, while regular attempts are made to remove them to any available third country. This takes no account of the validity of their claim. It will create a two-tier asylum process and is in contravention of the 1951 United Nations Refugee Convention. It will be complex and expensive to administer and do nothing to deter the people-smuggling which it purports to address.

Asylum Link Merseyside

Trustees' Report

In the late Spring of 2021, Asylum Link volunteers received the Queen's Award for Voluntary Service. This was an acknowledgement, of the work done over the past 20 years, but in particular the extra efforts of the volunteers during the Pandemic. It is very gratifying to be recognised in this way and is testament to the hard work and dedication of the volunteers, trustees, supporters and staff that make up this unique organisation.

Funding

Once again we owe a huge thank you to Barry Cooper for his excellent bid writing, and to the other bid writers who have contributed across the year. Bids written during the Pandemic were largely successful and enabled funds to be allocated towards special equipment, Covid prevention measures, cash grants, vouchers and food for destitute service users: items we would not normally have had to purchase.

For the first time ever in its twenty year history, ALM allocated a small amount of expenditure to saying thank you to our volunteers. Their work during the pandemic was outstanding and they received a special commendation through the Queens Award for Voluntary Service for their contribution to the community.

The income for the year was £447k, an increase of close to £50k on the previous year. Expenditure overall has dropped by £32k to £345k. This reflects the far lower volunteer expenses, less use of resources at the centre as the social activities were curtailed.

Several large long term grants will come to a close in the next financial year, and while these may be renewed, the outcome cannot be taken for granted and so, along with a very uncertain landscape following the period of lockdown, ALM has continued to fundraise with both these factors in mind.

Our closing reserves have been increased and we continue to work towards contingency costs of 3 months running and possible redundancy costs. Currently it stands at 2 months running costs plus the majority of any redundancy costs.

Administration and Finance

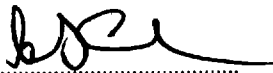
Our responsibilities as employers are overseen, reviewed and updated as necessary by the Board of Trustees. At present we do not have external support for Human Resources, but we hope to engage such support in the future.

A Manager is responsible for Administration and Finance, reporting to the Centre Manager and also to the Trustee/Treasurer for Finance issues.

The automatic pension scheme is with NEST and co-ordinated for us by C S Financial Solutions.

Our salary scheme, published accounts production and independent examination are conducted by GRC Accountants Ltd.

The annual report was approved by the trustees of the charity on 28/10/21 and signed on its behalf by:



Bill Chambers
Chair

Asylum Link Merseyside

Statement of Trustees' Responsibilities

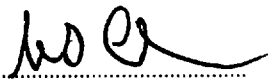
The trustees (who are also the directors of Asylum Link Merseyside for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 the Companies Act 2006. 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.

Approved by the trustees of the charity on 25/10/21 and signed on its behalf by:



Bill Chambers
Chair

Asylum Link Merseyside

Independent Examiner's Report to the trustees of Asylum Link Merseyside

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2021 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of Asylum Link Merseyside (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 Asylum Link Merseyside 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 Asylum Link Merseyside's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Asylum Link Merseyside 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.



.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Date: 2/11/21

Asylum Link Merseyside

Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	205,963	223,162	429,125
Charitable activities	4	12,014	-	12,014
Other income		6,200	-	6,200
Total income		<u>224,177</u>	<u>223,162</u>	<u>447,339</u>
Expenditure on:				
Charitable activities		(10,778)	(36,962)	(47,740)
Other expenditure	6	(140,390)	(157,372)	(297,762)
Total expenditure		<u>(151,168)</u>	<u>(194,334)</u>	<u>(345,502)</u>
Net income		73,009	28,828	101,837
Transfers between funds		2,977	(2,977)	-
Net movement in funds		75,986	25,851	101,837
Reconciliation of funds				
Total funds brought forward		<u>86,362</u>	<u>37,796</u>	<u>124,158</u>
Total funds carried forward	15	<u>162,348</u>	<u>63,647</u>	<u>225,995</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	181,710	178,107	359,817
Charitable activities	4	29,494	-	29,494
Investment income	5	38	-	38
Other income		9,309	-	9,309
Total income		<u>220,551</u>	<u>178,107</u>	<u>398,658</u>
Expenditure on:				
Charitable activities		(4,827)	(28,360)	(33,187)
Other expenditure	6	(221,287)	(122,535)	(343,822)
Total expenditure		<u>(226,114)</u>	<u>(150,895)</u>	<u>(377,009)</u>
Net (expenditure)/income		(5,563)	27,212	21,649
Transfers between funds		66,095	(66,095)	-
Net movement in funds		60,532	(38,883)	21,649
Reconciliation of funds				
Total funds brought forward		<u>25,830</u>	<u>76,679</u>	<u>102,509</u>
Total funds carried forward	15	<u>86,362</u>	<u>37,796</u>	<u>124,158</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

Asylum Link Merseyside

(Registration number: 04468629)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,385	1,829
Current assets			
Debtors	13	6,622	434
Cash at bank and in hand		<u>218,683</u>	<u>122,590</u>
		225,305	123,024
Creditors: Amounts falling due within one year	14	<u>(695)</u>	<u>(695)</u>
Net current assets		<u>224,610</u>	<u>122,329</u>
Net assets		<u>225,995</u>	<u>124,158</u>
Funds of the charity:			
Restricted funds		63,647	37,796
Unrestricted income funds			
Unrestricted funds		<u>162,348</u>	<u>86,362</u>
Total funds	15	<u>225,995</u>	<u>124,158</u>

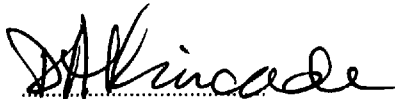
For the financial year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 25/10/21 and signed on their behalf by:



Denia Kincade
Company Secretary

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

ST ANNE'S CENTRE
OVERBURY STREET
LIVERPOOL
MERSEYSIDE
L7 3HJ

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Asylum Link Merseyside meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the financial currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, indemnity insurance, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture	25% reducing balance
Office equipment	30% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Designated funds are unrestricted funds earmarked by the trustees for particular purpose.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

Any other proposed transfer between funds would be considered on the particular circumstances

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General	funds	£	£
	£	£	£	£
Donations and legacies;				
Donations	108,331	-	108,331	124,594
Grants, including capital grants;				
Grants	97,601	223,162	320,763	235,100
Membership	31	-	31	123
	<u>205,963</u>	<u>223,162</u>	<u>429,125</u>	<u>359,817</u>

4 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Fundraising events	257	257	5,919
Recycling	6,697	6,697	19,755
Student Placements	3,110	3,110	1,120
Shop Income	1,950	1,950	2,700
Other	6,200	6,200	9,309
	<u>18,214</u>	<u>18,214</u>	<u>38,803</u>

5 Investment income

	Total 2021	Total 2020
	£	£
Interest receivable and similar income;		
Interest receivable on bank deposits	-	38

6 Other expenditure

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General	funds	£	£
	£	£	£	£
Allocated support costs	140,390	157,372	297,762	343,822
Note 7	<u>140,390</u>	<u>157,372</u>	<u>297,762</u>	<u>343,822</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

7 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £			
Service Provided	7,551	27,222	34,773	26,790
Grants to services users	(80)	9,740	9,660	3,320
	<u>7,471</u>	<u>36,962</u>	<u>44,433</u>	<u>30,110</u>

Other resources expended

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £			
Gross wages and salaries	69,059	133,415	202,474	201,430
Employers' NI - Charitable activities	4,248	8,848	13,096	17,324
Pensions	12,099	-	12,099	9,430
Volunteers' Costs	13,249	575	13,824	32,996
Travel	3,711	542	4,253	6,315
Subscriptions	2,035	627	2,662	1,544
Depreciation of assets	212	231	443	770
Premises	9,363	-	9,363	26,251
General office & finance	19,524	12,430	31,954	39,121
Communications	6,890	704	7,594	8,641
	<u>140,390</u>	<u>157,372</u>	<u>297,762</u>	<u>343,822</u>

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General £		
Other governance costs	2,412	2,412	2,182
Allocated support costs	895	895	895
	<u>3,307</u>	<u>3,307</u>	<u>3,077</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Other non-audit services	895	895
Depreciation of fixed assets	443	770

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Engaged on charitable activities	9	9

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Office Equipment £	Total £
Cost			
At 1 July 2020	13,457	33,676	47,133
At 30 June 2021	13,457	33,676	47,133
Depreciation			
At 1 July 2020	13,310	31,995	45,305
Charge for the year	32	411	443
At 30 June 2021	13,342	32,406	45,748
Net book value			
At 30 June 2021	115	1,270	1,385
At 30 June 2020	147	1,681	1,828

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Debtors

	2021 £	2020 £
Gift Aid Receivable	6,622	434

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	695	695

15 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	86,362	224,177	(151,168)	2,977	162,348
Restricted funds					
Caroline Tod Trust	-	1,000	-	-	1,000
LCVS	-	-	(133)	-	(133)
Big Lottery BRC Partnership	-	53,124	(47,408)	-	5,716
BRC Emergency Voucher	(6,319)	-	-	-	(6,319)
SAS CTMR	(6,491)	27,985	(22,907)	5,648	4,235
LP Visiting Group	1,373	-	-	-	1,373
Hemby Charitable Trust	-	-	(14)	-	(14)
The AB Charitable Trust	8,000	20,000	(27,172)	-	828
ALM Refurbishment Fund	-	-	(2,080)	-	(2,080)
LCVS Community	(480)	-	-	-	(480)
Lloyds Foundation	14,446	-	(30,731)	-	(16,285)
Samuel Sebba	-	25,000	(26,933)	-	(1,933)
Eddie Byers Scholarship Fund	1,950	-	-	-	1,950
Anne Duchess of Westminster	375	-	-	(375)	-
Council of Europe	1,668	-	-	-	1,668
CAF Fund	9,133	900	(8,893)	-	1,140
Clothworkers Fdn Fund	947	-	(873)	-	74
Mandela AIDS Fund	449	-	-	-	449
PH Holt Foundation	3,454	10,000	(97)	-	13,357
Steve Morgan Fdn	1,486	-	(1,071)	-	415
Task Force Trust	(445)	16,679	(13,301)	-	2,933
Tudor Trust Relief	8,250	-	-	(8,250)	-
Barrow Cadbury	-	49,850	(3,869)	-	45,981
RAP Global Dialogue	-	10,000	(8,852)	-	1,148
Lloyds Covid	-	8,624	-	-	8,624
Total restricted funds	37,796	223,162	(194,334)	(2,977)	63,647

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Total funds	<u>124,158</u>	<u>447,339</u>	<u>(345,502)</u>	<u>-</u>	<u>225,995</u>

Negative balances are as a result of late payments received past the year end.

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2020 £
Unrestricted funds					
<i>General</i>					
General Fund	25,830	220,551	(226,114)	66,095	86,362
Restricted funds					
Caroline Tod Trust	4,825	-	-	(4,825)	-
BRC Emergency Voucher	19,169	26,500	(52,461)	473	(6,319)
British Red Cross	473	-	-	(473)	-
ALM Women's Group	-	-	(1,240)	1,240	-
SAS CTMR	(3,702)	35,277	(36,841)	(1,225)	(6,491)
LP Visiting Group	1,373	-	-	-	1,373
Hemby Charitable Trust	1,161	-	(25)	(1,136)	-
The AB Charitable Trust	-	20,000	-	(12,000)	8,000
ALM Refurbishment Fund	-	-	(14,770)	14,770	-
LCVS Community	942	-	(148)	(1,274)	(480)
Lloyds Foundation	23,039	25,000	(33,593)	-	14,446
Samuel Sebba	13,089	10,000	-	(23,089)	-
Eddie Byers Scholarship Fund	-	-	-	1,950	1,950
Charles Plater Trust	11,497	-	-	(11,497)	-
Liverpool PCT	(187)	-	-	187	-
Anne Duchess of Westminster	-	1,500	-	(1,125)	375
Council of Europe	-	-	-	1,668	1,668
Pilkington Charities	5,000	-	-	(5,000)	-
B&M Relief Fund	-	1,500	(1,511)	11	-
CAF Fund	-	10,000	(867)	-	9,133
Clothworkers Fdtn Fund	-	2,310	(1,363)	-	947
Mandela AIDS Fund	-	2,000	(1,551)	-	449
PH Holt Foundation	-	4,020	(566)	-	3,454
Steve Morgan Fdtn	-	5,000	(3,514)	-	1,486
Task Force Trust	-	-	(445)	-	(445)
Tudor Trust Relief	-	35,000	(2,000)	(24,750)	8,250
Total restricted funds	<u>76,679</u>	<u>178,107</u>	<u>(150,895)</u>	<u>(66,095)</u>	<u>37,796</u>
Total funds	<u>102,509</u>	<u>398,658</u>	<u>(377,009)</u>	<u>-</u>	<u>124,158</u>

Asylum Link Merseyside

Notes to the Financial Statements for the Year Ended 30 June 2021

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	672	713	1,385
Current assets	162,371	62,934	225,305
Current liabilities	(695)	-	(695)
Total net assets	162,348	63,647	225,995
	Unrestricted funds	Restricted funds	Total funds at 30 June 2020
	General £	£	£
Tangible fixed assets	885	944	1,829
Current assets	86,116	36,908	123,024
Current liabilities	(695)	-	(695)
Total net assets	86,306	37,852	124,158