

Company registration No. 05143051 (England & Wales)

Charity No. 1107471

Global Link (Lancaster)

Company Limited by Guarantee

**Trustees' Report and Unaudited Financial
Statements**

**For The Year Ended
31 March 2022**



GLOBAL LINK (LANCASTER)

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GLOBAL LINK (LANCASTER)

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2022

Registered charity name Global Link (Lancaster)

Charity registration number 1107471

Company registration number 05143051

Registered office YMCA
New Road
Lancaster
Lancashire
LA1 1EZ

The trustees

The trustees who served the charity during the period were as follows:-

Caroline Jackson
John Hammond (Vice-Chair)
Khaldoun Jayousi (Chair)
Hisham Attir
Patrice Van Cleemput
Rebecca Marsden – resigned 5 May 2021
Steven Shyaka
Thomas Cahill
Debbie Mace – appointed 8 August 2021
Kerry Lian Brown – appointed 7 March 2022

Secretary Rebecca Marsden – resigned 3 June 2021

Independent Examiner MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

Solicitors Oglethorpe, Sturton & Gilibrand Solicitors
16 Castle Park
Lancaster
Lancashire
LA1 1YG

GLOBAL LINK (LANCASTER)

CHAIRPERSON REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Chairperson's Report

Following the Covid epidemic, Global Link's Board of Trustees continued to direct and support the organisation's management, working hard to achieve the strategic goals and to deliver its projects; the traditional services (heritage and community) and the new ones (refugees and asylum seekers).

The 2021-2022 financial year highlighted the organisation's resilience and ability to survive, and even grow, by adapting to the political and economic changes in the country and in Europe. By adapting its programmes during the covid year, Global Link ensured it continued to serve its users and moved quickly to receive and serve the large numbers of new immigrants (in the Lancaster hotel and from the Ukraine).

The Trustees stood together and met regularly, mainly by Zoom, to advise and support the management in the difficult times. Most trustees attended necessary training online, such as safeguarding, to meet funders' requirements and personally attended the annual strategic review day along with the management and the staff of Global Link. This ensured all were aligned and well positioned to meet the set targets.

Although funding is always a challenge to all charitable organisations, Global Link succeeded in securing enough funds to continue all its planned programmes and increased some staff hours to deliver them. The biggest challenge, and most exciting opportunity for the organisation presently is to find a permanent office and to be able to purchase it. This is becoming increasingly possible thanks to the generous offer of the owners of 29 Queen Street, Lancaster, who are offering to sell the property at a much-reduced market rate and be flexible in scheduling the payment terms.

Utilising the funds collected from donations and grants (185,000 GBP) Global Link will have the ability to minimise its borrowing to complete this property purchase. This purchase will be confirmed as soon as the planning consent is granted which is becoming highly likely after some modifications to the original plans.

The Board of Trustees feel confident that Global Link will be even stronger, wide reaching and varied in its future projects establishing its presence even more when operating from its new owned offices.

Khaldoun Jayousi
Chair

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Executive Director Report

Whilst our global education work struggled to recover following the pandemic, Global Link this year saw the flourishing and consolidation of both our community heritage and our refugee and asylum seeker support work.

We secured a large grant from the Heritage Lottery Fund for our partnership Migration Stories Northwest project. We also secured successive grants in response to growing digital, educational and casework needs, ensuring that 4 of our part-time staff became full-time and we developed a stable knowledgeable asylum seeker refugee team who continued to do outstanding work providing support, practical assistance, advocacy, care and inspiration for the refugee asylum seeker community.

At the same time, we had a shaky period when our excellent Finance Manager Keri Brown left and it was 5 messy months before we were in our new Finance Manager Emma Readfern's capable hands. Thanks to our Treasurer Debbie Mace for steering us through this difficult period.

We have continued to benefit from management capacity and governance support from the Lloyds Foundation, with the facilitation of a development plan and support for our senior management and trustees. This has included greater evaluation of our social impact, an area which we intend to continue exploring in the next years in relation to the social value we provide as an organisation.

This year we continued to pursue our vision of a permanent building for Global Link and the refugee asylum seeker community, with 2 bids on buildings in the city centre where we were each time outbid as the market had changed significantly. We hope to fulfil this vision in early 2023 thanks to the support of Kathy Barton, and the ongoing donations of our supporters and the Lloyds Foundation.

We ended the year in a strong financial situation, with 3 major grants from the Big Lottery Fund, the Heritage Lottery Fund, the Henry Smith Trust, the Lloyds Foundation, as well as a City Council contract. We hope to write our next Annual Report from the offices of our new building.

Global Learning

The pandemic forced global education activities online, and while some Development Education Centres were able to embrace this, Global Link did not have the long-term relationships with schools to be able to nurture this work online. Similarly, some of the school links between Lancashire and African schools which we had supported, also did not survive the pandemic, particularly as the African schools did not have access to the digital communications technology that the Lancashire schools did.

Nevertheless, we continued to work with Global Learning London to develop a teacher CPD course about Migration which was then delivered in other areas though we failed to recruit in Lancashire, despite it being a free online course.

At the end of the year, we also secured funding to enable us to engage again in one of our core values of sustainability and climate action. This is partnership in the LESS-led Closing Loops Climate Action Big Lottery Fund-ed projects aiming to reduce food waste and create local circular economies in an attempt to reduce CO2 emissions of the District as a whole. By the end of the year we were recruiting for a North Lancashire Food & Diet Co-ordinator whose role would be to encourage the consumption of locally grown foods.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Community Heritage (with a global dimension)

Our European *Learning from the Past (so that we are not condemned to forget it)* project which had been extended through the pandemic finished this year with an exhibition of partners' outputs in Lancaster City Museum, as well as an online exhibition which was widely shared. This project enabled Global Link to develop the global dimension to community heritage work, fusing our global education work around issues of human rights, diversity, conflict resolution and global interdependence with our community heritage research and documentation.

This led to our new Heritage Lottery Funded project, where we are working with 4 Northwest global education partners to support volunteers to research stories of migration in and out of the Northwest of England since Roman times, and to document and share this research widely through a digital map and website www.migrationstoriesnw.uk

Refugee Support, Advocacy, Information, Activities & Community Cohesion

With the ending of pandemic restrictions, while we continued to refine our website www.refugeehome.uk and lobby (unsuccessfully) for the County Council to develop it county-wide, this year saw the resumption of Global Link's face to face activities and the re-building of connections within the community, starting with a delayed Refugee Week party at the Scout Hut on West Road, where even some showers did not reduce the pleasure of people sharing the same physical space again, with food, children's activities and music.

Our weekly Lunch Drop ins also resumed though initially with lower numbers, where refugees and asylum seekers provide a cooked meal for the community, and where we often hold presentations on life, work and culture in the UK, from cultural events such as Black History Month and Remembrance Day, to legal issues related to driving, behaviour and hate crime. Due to remaining COVID restrictions, our Christmas party was cancelled in favour of a smaller event at the Lunch Drop in, but all the asylum seeker and refugee children were visited by Santa and his elf who had carefully wrapped over 60 presents of donated toys. We also held a Nowrus (New Year) party at the spring equinox at Claver Hill, with food, fire and music.

Global conflicts had local impacts, with the Taliban's takeover in Afghanistan in August bringing 5 new Afghan families to Lancaster, and then from March, Ukrainians fleeing the Russian invasion of their country. We secured City and County Council resettlement grants to be able to provide casework and integration work to 10 resettlement families over 3 years, as well as organise the provision of ESOL. One of the biggest challenges with our refugee support work now is the escalating housing crisis which is now forcing people to move out of the District in search of housing.

March 2021 also saw the opening of one hostel for asylum seekers in Lancaster with approximately 140 residents. Within days the need for our services increased exponentially, but thanks to both the National Lottery, the Henry Smith Trust and the City Council, and our local voluntary and statutory sector partnerships, we were able to respond speedily and effectively, organising clothing, Welcome Packs, phone donations, 4 additional ESOL classes/week for the Lancaster Hotel residents and crucially, two new football sessions with Lancaster City Football Club.

With increasing mental health support needs particularly amongst the asylum seeker population, we bid to be placed on the NHS commissioning framework, with a view to the Lancashire & South Cumbria NHS Foundation Trust commissioning mental health services, including for asylum seekers, from April 2022. We have secured a place on the framework, but as yet no contracted services have materialised.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We have, however, continued to develop well being activities, guided as we are by the 5 Ways to Well Being in much of our asylum seeker refugee support work. This has included the Claver Hill food growing project every Sunday, an arts and migration course which resulted in a powerful online and physical exhibition of refugees' work, and a partnership with Natural England to engage refugees and asylum seekers in the nature reserves of Morecambe Bay.

The staff and volunteers have worked very hard this year, and have supported 538 asylum seekers and refugees in Lancaster and Morecambe. Our data gathering year runs from July 1st to June 30th, so this includes data beyond this financial year.

In relation to our education, training and employment outcomes

- 276 ASR are attending ESOL classes, including parent and child classes
- 79 ASR took 123 English qualifications
- 24 ASR have undertaken other vocational courses
- 25 ASR were supported into volunteering, including at Claver Hill Community Farm
- 6 refugees were supported into secure employment and 3 into freelance work
- 8 ASR are developing research, IT and communication skills by participating in Global Link's community heritage project Migration Stories
- 20 ASR developed basic IT skills through attendance at the IT course delivered by Global Link
- 12 ASR developed sewing skills through the Sewing Circle

Finally, with the Government's anti refugee Bill going through Parliament, intent on restricting the rights of refugees to seek asylum in the UK, Global Link joined the Together with Refugees national campaign to resist the Bill becoming law. We organised a Together with Refugees rally, shared the campaign on social and print media, and ran a digital storytelling workshop with 6 refugees, with one story now often being shared to develop understanding as to why refugees are often forced to resort to crossing the Channel 'illegally' to apply for asylum in the UK. Unfortunately, despite huge national concerted efforts, the Bill did pass into law as the Borders and Nationalities Act and we have yet to see the impact.

This what 104 refugees and asylum seekers said about Global Link this year



Gisela Renolds
Executive Director

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance & Management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 2nd June 2004. The Trustees are also the directors for the purpose of company law, and selection is through election at the Annual General Meeting. Up to two trustees can also be co-opted by the Executive Committee. All Trustees retire at the following Annual General Meeting and may be re-elected. None of the Trustees have any beneficial interest in the company. New trustees are invited to join the board by existing trustees.

All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The Trustees are responsible for the overall management of the organisation, for strategic development and policy agreement. Daily operational activities of the charity organisational are delegated to an internal manager who reports to the Trustees at regular intervals.

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

Caroline Jackson
Hisham Attir
John Hammond
Khaldoun Jayousi
Patrice van Cleemput
Rebecca Marsden – resigned 5 May 2021
Steven Shyaka
Thomas Cahill
Debbie Mace – appointed 7 March 2022
Kerry Lian Brown – appointed 7 March 2022

Staff

Gisela Renolds
Emma Readfern
Alison Lloyd Williams
Sophie Fosker
Wael Altarrh
Zia Khan
Eleanor Denvir
Fatjona Piska
Aurora Trujillo
Mary Finn

Aims, Objectives and Activities

Global Link's aim is to create '*Reflective, caring and cohesive communities in a just and sustainable world*'.

Our mission statement is '*Creative Learning and Action for a more just and sustainable world.*'

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Global Link is a Development Education Centre, providing creative and participatory learning experiences, to increase awareness of the global dimension and action towards a more fair and sustainable world. These include the 8 key concepts of: global interdependence, values and perceptions, sustainable development, social justice, diversity, citizenship, human rights, and conflict resolution.

In response to the current environment, Global Link has expanded its core activities to support incoming refugee and asylum seekers who need support services. In addition, Global Link undertakes complementary work locally to increase community cohesion and integration of these communities.

Strategic Goals: 2019-2024

The following strategic goals were developed during a Trustee and Staff Away Day in September 2018. These goals form the backbone of our strategic plan and will be used by the Trustees and Management to set priorities and measure success over the next five years.

1. We will be a leading global education provider of training, consultancy and projects
2. We will provide a high quality and professional support and referral service for refugees and asylum seekers
3. We will work to increase community cohesion by hosting events and exhibitions to bring communities together, as well as using the media to share positive stories
4. We will build on our expertise in global education and heritage to develop a new project that brings together all the strands of our work to address our core aims
5. We will raise awareness of Global Link with the public and key individuals and organisations to facilitate further funding, enable current work and to develop beneficial partnerships
6. We will establish clear operating systems within a fit for purpose space technologically equipped for effective interaction and sharing of information, all underpinned by coherence, consistency and good communication (open, respectful, non-judgemental)
7. We will ensure the long-term sustainability and stability of the organisation through robust strategic planning and diversification of income streams

Activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. These activities fit within the following descriptions of charitable purposes as set out in the Charities Act, for the benefit of the public:

- The advancement of education.
- The advancement of citizenship.
- The advancement of human rights, conflict resolution, and the promotion of racial harmony, equality and diversity.
- The advancement of environmental protection or improvement.

Further details of our activities for the year are contained within the Chairperson and Manager reports on pages 2-5 of these financial statements.

Educational Resources

Our resource centre holds a variety of teaching packs, books, DVDs, posters, story boxes, artefacts and games available for loan to members.

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Websites

The Global Link website is kept regularly updated with news items and resources produced through Global Link, including digital stories. Global Link operates a Facebook page which shares regular updates directly to the website.

Global Link designed and created two further heritage websites www.documentingdissent.org.uk and, more recently, www.learningfromthepast.net on which our first online heritage exhibition can be seen. This year we have created a new website www.migrationstoriesnw.uk

Global Link has also created the first website 'by refugees, about refugees, for refugees' which contains an abundance of useful information, and which has been significantly developed throughout the pandemic www.refugeehome.uk

Volunteers

We are grateful to our 20 research volunteers who have continued to work on our community heritage projects, as well as the approximately 10 volunteers who assist with refugee casework and other refugee-related projects.

Members

We have 6 organisational members at the end of March 2022 who support our work through an annual membership fee.

Plans for the Future

We are planning, by the end of 2022, to purchase a building as a permanent education and community centre for refugees and asylum seekers, and the local community, and we continue to seek funding to support our extensive refugee and asylum seeker support and integration work.

We continue to seek funding for global education, and in particular, sustainability projects to mitigate against climate change.

Risk Management

The Risk register is being implemented as well as the Business Continuity Plan in light of the recent pandemic. We continue to regularly review the strategic plan and the Executive Director reports at each Trustee meeting follows the new strategic goals for reporting.

Financial Review

Result for the year

The Board of Trustees reports a surplus of income over expenditure of £113,604. The majority of this relates to our restricted and designated funds for the purchase of a building, other restricted funds have increased by £6,378, and £8,347 has been added to general funds.

The charity remains in a healthy financial position and has continued to secure new funding since the end of the financial year.

Reserves

The accounts show reserves of £240,468 of which £112,665 are restricted funds and £127,803 are unrestricted. £90,000 of these unrestricted reserves were designated to a Building Fund to add to restricted funds raised for the same purpose.

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

The balance of the unrestricted funds, £37,803, are not restricted in purpose by the funder, but have been raised to further Global Link's planned activities and priorities and will be spent on those activities and operating costs in 2022-23, in accordance with those plans and the expectations of funders.

Reserves Policy

The charity has a reserves policy, which identifies the restricted and designated funds required to meet future commitments, and a minimum level of unrestricted reserves to ensure that Global Link's core activity could continue during a period of unforeseen difficulty. This has been calculated at approximately £31,359, which is 6 months of core staffing and overhead costs.

Calculations of the required reserve levels are an integral part of the organisation's planning, budget and forecast cycle and takes into account the risks associated with each income stream. The policy is reviewed on an annual basis and the unrestricted reserves at 31 March 2022 were £127,803 which included £90,000 designated by the trustees toward the purchase of a building. The remaining £37,803 of general unrestricted funds will more than cover the figure desired above.

Funders

None of our work would have been possible without funding from the Big Lottery Fund (including CATALYST, Awards for All, and COVID 19 funding), Lancaster City Council (incl the Local Integration Fund), Lancashire County Council, the Lloyds Foundation, and Erasmus+.

Statement of Trustees' responsibilities

The trustees (who are also the directors of Global Link (Lancaster) Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the income and expenditure of the charitable company for that period.

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

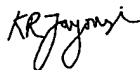
- select suitable accounting policies and apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

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.

On behalf of the board of trustees



Khaldoun Jayousi
Trustee

Date: 20/11/2022

GLOBAL LINK (LANCASTER)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL LINK (LANCASTER) FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 12 to 28.

Responsibilities and basis of report

As the charity 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 company'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

21/11/2022
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GLOBAL LINK (LANCASTER)**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	45,540	33,879	79,419	55,063
Charitable activities	4	36,340	238,637	274,977	186,512
Other trading activities	5	5,423	-	5,423	4,221
Other	6	4,197	-	4,197	5,485
Total		91,500	272,516	364,016	251,281
Expenditure on:					
Charitable activities	7	18,268	232,144	250,412	186,544
Total		18,268	232,144	250,412	186,544
Net income/(expenditure)		73,232	40,372	113,604	64,737
Transfers between funds	20	25,115	(25,115)	-	-
Net movement in funds		98,347	15,257	113,604	64,737
Reconciliation of funds:					
Total funds brought forward		29,456	97,408	126,864	62,127
Total funds carried forward	14	127,803	112,665	240,468	126,864

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 14 to 28 form part of these financial statements.

GLOBAL LINK (LANCASTER)

BALANCE SHEET

AS AT 31 MARCH 2022

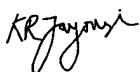
		2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11	-	-	-	-
Current assets					
Educational resources for sale		-		661	
Debtors	12	57,542		1,330	
Cash at bank and in hand		201,138		132,768	
		<u>258,680</u>		<u>134,759</u>	
Creditors: amounts falling due within one year	13	<u>(18,212)</u>		<u>(7,895)</u>	
Net current assets		<u>240,468</u>		<u>126,864</u>	
Total assets less current liabilities		<u>240,468</u>		<u>126,864</u>	
Net assets		<u>240,468</u>		<u>126,864</u>	
Funds:					
Unrestricted funds		127,803		29,456	
Restricted income funds		112,665		97,408	
Total funds	14	<u>240,468</u>		<u>126,864</u>	

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

These accounts were approved by the members of the committee and authorised for issue on the 20/11/2022 and are signed on their behalf by:



Khaldoun Jayousi
Trustee

Company Registration Number: 05143051

The notes on pages 14 to 28 form part of these financial statements.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

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

Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. No income is shown net of expenditure.

Grant income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Government grants and CJRS (Coronavirus Job Retention Scheme) claims are recognised in the period to which they relate.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred and where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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

Support costs are those which assist the work of the charity but do not directly represent charitable activities. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Stock

Educational resources held by the charity for sale are included in the accounts at 50% of the sales value which the Trustee's believe to be a fair reflection of the stock's cost.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Cash and cash equivalents

Cash includes deposits held on call at banks and cash in hand.

Tangible fixed assets

Individual fixed assets (excluding computer software), costing more than £350 are capitalised by the Charity. Such tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer and office Equipment	-	25% straight line
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Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Grants received in advance of the period in which the funder requires the expenditure to be applied will be shown as deferred income on the balance sheet.

Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged to the accounts as they become payable in accordance with the rules of the scheme.

Leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds – these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Designated funds – these are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds – these are subjected to restrictions on their expenditure imposed by the donor.

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

De-recognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	5,540	33,879	39,419	55,063
Legacies	40,000	-	40,000	-
	45,540	33,879	79,419	55,063

In the comparative period, of the income received from donations, £2,785 was unrestricted and £52,278 was restricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
BLF - Reaching Communities	-	56,926	56,926	55,531
LCC - Refugee week	500	-	500	-
LCC - SRP	-	30,000	30,000	37,500
Walney Island	-	-	-	3,705
Lancaster Uni - Remembering resistance	-	-	-	2,000
LIF Grants	-	-	-	10,564
LCC - Growing Club	-	-	-	9,997
LCC - VR Syria	-	-	-	9,985
LCC - Escape to Safety	-	-	-	5,850
Lancaster & Morecambe City of Sanctuary	-	-	-	4,980
Catalyst	-	9,331	9,331	5,000
DPD	-	-	-	2,000
BLF - Other	-	-	-	13,400
Lloyds Foundation	25,000	-	25,000	25,000
Lancaster Urgent Response	-	-	-	1,000
Learning from the Past	-	39,233	39,233	-
Awards 4 All - Claver Hill	-	4,950	4,950	-
LCC - CIF Community Integration	-	9,990	9,990	-
LCC - ARAP/UKRS Resettlement Project	-	35,000	35,000	-
ARAP/UKRS Family payments & expenses	-	19,898	19,898	-
HLF - Migration Stories	-	24,529	24,529	-
LCC - ESOL	-	8,500	8,500	-
Closing Loops Project	-	280	280	-
Consultancy fees	10,840	-	10,840	-
	36,340	238,637	274,977	186,512

In the comparative period, all of the income received from charitable activities was restricted, except for a grant from Lloyds Foundation incorrectly classified as restricted but now moved to designated (see note 20).

5 Other trading income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Educational services	4,273	-	4,273	4,221
Exhibition hire	1,150	-	1,150	-
	5,423	-	5,423	4,221

In the comparative period, all other trading income was unrestricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Membership	80	-	80	-
Interest	117	-	117	103
CJRS income	-	-	-	5,267
Other income	-	-	-	115
Bank incentives	4,000	-	4,000	-
	4,197	-	4,197	5,485

In the comparative period, all other income was unrestricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Expenditure on Charitable Activities

	Promotion of Global Education £	Total 2022 £	Total 2021 £
Wages and salaries	136,130	136,130	122,613
Freelance salaries	6,590	6,590	-
Employer National Insurance contribution (net of Employment Allowance)	5,807	5,807	3,686
Employer pension contributions	8,736	8,736	4,084
Telephone and WIFI costs	6,081	6,081	11,054
Postage	159	159	301
Stationery and consumables	973	973	35
Cleaning	65	65	-
Bad debt expense	-	-	1,197
Project materials	5,702	5,702	7,073
Recruitment	1,384	1,384	-
Staff travel and subsistence	1,683	1,683	161
Volunteer travel and subsistence	1,276	1,276	1,360
Venue hire	6,381	6,381	965
Exhibition insurance and storage	-	-	277
Office and public liability insurance	339	339	-
Rent and rates	5,213	5,213	3,858
Bank charges	-	-	(11)
Training	98	98	148
Professional fees (project evaluation)	1,867	1,867	13,317
Office equipment	1,382	1,382	40
Event costs	2,164	2,164	151
Consultancy fees	-	-	14,245
Payments to partners	38,479	38,479	-
Subscriptions and licences	116	116	-
ARAP/UKRS family payments and expenses	18,017	18,017	-
Depreciation	-	-	394
Support costs (note 8)	1,770	1,770	1,596
	250,412	250,412	186,544

Of the above expenditure, £232,144 (2021: £170,967) was made against restricted funds.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Total 2022 £	Total 2021 £
Independent examination fees	1,770	1,596
	1,770	1,596

9 Net income/(expenditure)

	2022 £	2021 £
Net income/(expenditure) is stated after charging:		
Depreciation	-	394
Independent examiner's remuneration; independent examination fee	1,770	1,596

10 Analysis of staff costs

Employment costs	2022 £	2021 £
Wages and salaries	136,130	122,613
Employer National Insurance contribution (net of Employment Allowance)	5,807	3,686
Employer pension contributions	8,736	4,084
	150,673	130,383
Number of employees	2022 No	2021 No
Number of staff (full-time equivalents)	5	5

No employees received total benefits of more than £60,000 in the current or prior period.

The charity operates a defined contribution pension scheme and contributions are charged to the SOFA as they become payable. In the current year the charity made contributions of £8,736 (2021: £4,084) to this scheme.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	5,242
Additions	-
Disposals	-
At 31 March 2022	5,242
Depreciation	
At 1 April 2021	5,242
Charge for the year	-
Eliminated on disposals	-
At 31 March 2022	5,242
Net book value	
At 31 March 2022	-
At 1 April 2021	-

12 Debtors

	2022 £	2021 £
Trade debtors	14,643	1,330
Accrued income	42,899	-
	57,542	1,330

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,321	585
Social security and pension creditors	7,841	5,540
Accruals	8,050	1,770
	18,212	7,895

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of funds: current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General fund	29,456	91,500	(18,268)	(64,885)	37,803
Designated fund for purchase of a building	-	-	-	90,000	90,000
	29,456	91,500	(18,268)	25,115	127,803
Restricted funds					
BLF - Reaching Communities	7,737	56,926	(58,990)	8,558	14,231
LCC - SRP	(3,588)	30,000	(26,412)	-	-
Erasmus+ LFTP	-	39,233	(38,527)	(706)	-
Lancaster Uni - Remembering resistance	2,012	-	-	(2,012)	-
Awards for All - Food Growing Project	3,526	-	(3,526)	-	-
LCC-VR Syria	1,932	-	(322)	(1,610)	-
LCC Escape to Safety	3,728	-	(234)	(3,494)	-
Catalyst Fund	632	9,331	(8,906)	(1,057)	-
BLF - WIFI Boost Grant	4,151	-	(4,357)	206	-
Donations for purchase of a building	77,278	33,879	-	(25,000)	86,157
Awards for All - Claver Hill	-	4,950	(4,950)	-	-
LCC - CIF Community Integration	-	9,990	(2,790)	-	7,200
ARAP Resettlement Project	-	35,000	(34,964)	-	36
Afghan Housing and cash items	-	19,898	(19,898)	-	-
Heritage Lottery Fund Migration Stories	-	24,529	(24,529)	-	-
LCC ESOL for ARAP	-	8,500	(3,459)	-	5,041
BLF Closing Loops	-	280	(280)	-	-
	97,408	272,516	(232,144)	(25,115)	112,665
Total funds	126,864	364,016	(250,412)	-	240,468

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of funds: current year (continued)

BLF Reaching Communities – This is Big Lottery funding to provide the refugee drop in at the YMCA. We have secured an additional 5 year funding from BLF and this project will now continue until 2027.

LCC SRP – This is a Lancaster City Council funded project to provide a resettlement project for refugee families in Lancaster. This project was completed in August 2021.

Erasmus+ LFTP – This was an Erasmus+ funded project where we are the lead agency working with 7 international partners to produce an online map and living museum event. The project finished in 2021.

Lancaster University – Remembering resistance – This was continuing project with Lancaster University working on heritage digital stories. This project finished in May 2021.

Awards 4 all Food Growing Project – Funding from Awards for All Covid 19 relief fund enabled us to fund the refugee food growing project at Claver Hill during some of the bleakest times of the pandemic, providing the only space for asylum seekers and refugees to volunteer and to meet people outside their homes. This project finished in 2021.

LCC Virtual Reality Syria – Funding from LCC enabled Global Link to create our first Virtual Reality Exhibition 'Syria to UK', completed between April 2020 – March 2021.

LCC Escape to Safety – Funding from LCC enabled Global Link to update our Escape to Safety exhibition, both the exhibition, the soundtrack and the website. The grant funding has been spent but the Escape to Safety exhibition continues to be used.

Catalyst Fund – This funding enabled Global Link to make the www.refugeehome.uk a mobile-enabled website, making it more accessible and user friendly for asylum seekers and refugees, and allowing us to create an online bookings appointments system when 'drop-ins' were not permitted during the pandemic.

BLF – Wi-Fi Boost Grant – This funding enabled Global Link to provide an additional 6 months unlimited Wi-Fi data to 40 asylum seeker and refugee homes, ensuring that at least 150 people were able to access online learning and other activities.

Building Fund – This building fund was created when we launched an online Crowdfunder to raise funds to purchase a building. As well as a fund made up of restricted donations, we have also created a designated fund (shown as part of General Unrestricted Funds) which includes a legacy and two grants from Lloyds Foundation that trustees have designated to use for the building.

Awards for All – Claver Hill – This funding enabled Global Link to continue to support refugees and asylum seekers to grow organic vegetables at Claver Hill community farm.

LCC – CIF Community Integration – In early 2021 Global Link established a lived experience group of asylum seekers and refugees. One of key aims was to seek funding for activities that refugees and asylum seekers wanted to participate in Lancaster. This included funding for football pitch hire, for food for the Lunch Drop in, for a social space and for a beauty / barber shop where refugees and asylum seeker barbers and beauticians could provide haircuts and nail bars for each other. The haircutting equipment has transpired to be particularly useful for the hotel asylum seekers who are not permitted to keep scissors or electric razors in their rooms, and are provided only £8/week.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of funds: current year (continued).

ARAP resettlement project, & housing items - The Afghan resettlement project is part of Lancaster City's Council commitment to help the UK Government to resettle Afghan families in the UK. Global Link provides casework and integration support to 5 Afghan families in the District, as part of a 3 year contract with Lancaster City Council. This also included sourcing and furnishing the housing.

LCC for ESOL (English for Speakers of Other Languages) classes - Global Link has a contract with Lancashire County Council to provide ESOL classes for all ARAP and UKRS (UK Resettlement Scheme) families; the UKRS families are all Syrian.

Heritage Lottery Fund – Migration Stories – This funds our Migration Stories, a partnership project with 4 global education partners in Cumbria, Cheshire, Merseyside and Greater Manchester. Volunteers in each area are researching the history of migration in and out of the Northwest since Roman times, and sharing these stories on a digital map, in schools and the wider community. This project is funded until 31 October 2024.

BLF Closing Loops – Global Link is a partner in this Climate Action Fund multi-partner 5 year project led by LESS in Lancaster. Global Link employs staff to deliver activities to 'close the loop' between local food production and consumption, organising activities and workshops to increase the cooking and consumption of locally grown food.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of funds: prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General fund	28,374	12,491	(15,577)	4,168	29,456
	28,374	12,491	(15,577)	4,168	29,456
Restricted funds					
Awards 4 All - Volunteer Project	2,105	-	(323)	(1,782)	-
Awards 4 All - Escape 2 safety	1,575	-	(120)	(1,455)	-
Erasmus+ YIPPEE	(3,459)	-	-	3,459	-
Erasmus+ Safe Haven	971	-	-	(971)	-
Erasmus + LFTP	5,668	-	(5,668)	-	-
BLF - Reaching Communities	11,177	55,531	(58,971)	-	7,737
LCC - SRP	(2,186)	37,500	(38,902)	-	(3,588)
Walney Island	(4,558)	3,705	(1,342)	2,195	-
HLF - Growing the Seeds	(848)	-	(176)	1,024	-
Dukes -Refugee performance	(179)	-	-	179	-
Lancaster Uni - Remembering resistance	1,000	2,000	(988)	-	2,012
LCC - Sudanese Gathering	2,668	-	-	(2,668)	-
Awards 4 All -Drop In	5,421	-	(5,421)	-	-
Awards 4 All - Food Growing Project	-	5,000	(1,474)	-	3,526
Lloyds Enable	14,398	-	(10,805)	(3,593)	-
LCC - Growing Club	-	9,997	(9,997)	-	-
LCC - VR Syria	-	9,985	(8,053)	-	1,932
LCC - Escape to Safety	-	5,850	(2,122)	-	3,728
Lancaster & Morecambe City of Sanctuary	-	4,980	(4,424)	(556)	-
Catalyst Fund	-	5,000	(4,368)	-	632
BLF - Wifi Boost Grant	-	8,400	(4,249)	-	4,151
DPD Food Growing Project	-	2,000	(2,000)	-	-
LIF - Walk and Talk	-	2,000	(2,000)	-	-
LIF - Saturday Childrens	-	1,385	(1,385)	-	-
LIF - Bikes	-	1,400	(1,400)	-	-
LIF - Covid-19 Stories	-	3,779	(3,779)	-	-
LIF - Moodle	-	2,000	(2,000)	-	-
Lancaster Urgent Response Grant for Laptops	-	1,000	(1,000)	-	-
Building Fund	-	77,278	-	-	77,278
	33,753	238,790	(170,967)	(4,168)	97,408
Total funds	62,127	251,281	(186,544)	-	126,864

All funds that remain at the balance sheet date are described in note 14.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds: current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	-	-	-
Current assets	146,015	112,665	258,680
Creditors: amounts falling due within one year	(18,212)	-	(18,212)
	127,803	112,665	240,468

17 Analysis of net assets between funds: prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	-	-	-
Current assets	37,351	97,408	134,759
Creditors: amounts falling due within one year	(7,895)	-	(7,895)
	29,456	97,408	126,864

18 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	Total 2022 £	Total 2021 £
Rents payable	6,110	-
	6,110	-

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Transactions with Trustees and connected parties (including key management personnel)

The charity was under the control of the Trustees throughout the current and prior period.

One Trustee was reimbursed expenses of £25 for training course fees in the year (2021: £nil). None of the trustees (or any person connected with them) received any remuneration during the current or prior year. No trustee made any donation to the charity in the year. There are no other related party transactions which are required to be disclosed by the charity.

The trustees are considered to be the key management personnel of the company. As such, no key management personnel were remunerated during the year.

20 Transfers

During the year, several restricted funds have been completed. Some of these funds have been overspent and a transfer has been made from unrestricted funds to clear these funds to zero. In other cases, there has been an underspend on projects but, in agreement with the donors, the funds are released to unrestricted funds.

An unrestricted grant from Lloyds Foundation received in 20/21 was designated toward the purchase of a building, but erroneously included as part of the Restricted Fund that year. This has been corrected by a transfer in this financial year. Total transfers to the designated fund this year is £90,000 including two grants from Lloyds Foundation (one in each year 20/21 and 21/22) and a legacy of £40,000.

Further detail on each fund is provided in note 14.

21 Taxation

As a charity, Global Link (Lancaster) is exempt from tax on income and gains falling within Sections 478-489 of the Corporation Taxes Act 2010 to the extent these are applicable to its charitable objects. No tax charges have arisen in the Charity.

22 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £10, for payment of debts or liabilities.