

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 2023**

GLOBAL LINK (LANCASTER)

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GLOBAL LINK (LANCASTER)

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2023

Registered charity name Global Link (Lancaster)

Charity registration number 1107471

Company registration number 05143051

Registered office 29 Queen Street
Lancaster
Lancashire
LA1 1RX

The trustees

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

Caroline Jackson
John Hammond (Chair)
Khaldoun Jayousi
Hisham Attir
Patrice Van Cleemput
Steven Shyaka
Thomas Cahill
Debbie Mace
Kerry Lian Brown
John Braithwaite – appointed 14 November 2022

Independent Examiner Richard Hall FCCA
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 2023

Chairperson's Report

The past year has not been without its challenges for the staff and trustees of Global Link. In addition to the numerous demands on time and energy generated by the range of projects (listed below) there has been the major undertaking of our purchase and move into our new premises. Following extended debates on the wisdom of a purchase, the funding drives and ongoing scrutiny of our finances (assisted ably in this by trustee and staff members with considerable experience and expertise in finance), and a number of unsuccessful bids, the Queen Street property was acquired and the taxing task of refurbishing a listed building to present requirements was begun. Months on, the transformation is pretty well complete. Heartfelt thanks for this to staff, volunteers and particularly our CEO. Generosity with time and dedication to task has been truly remarkable.

During our earlier debates on the wisdom of purchase a key argument was that Global Link had developed to a point where its range of operations and provision of services required an independent base. That this was the right decision is already evident. Now we are settling into our new base we can look to a continuation and extension of the present vital work with Asylum seekers and Refugees, the immediate focus toward Global Link's aim of "Creative learning and action for a more just and sustainable world."

John Hammond
Chair

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Executive Director Report

This year was a significant game changing year for Global Link. We became owners of our own building, moving from the YMCA where we had been renting for the last 10 years. We hope this move helps to secure a long-term future for Global Link where we can be less reliant on grant funding with the possibility of generating income from the building in the future.

The process of buying the building, applying for planning permission for change of use, raising the money (£400,000) through a combination of grants, direct loans and a mortgage for the purchase and refurbishment of the building dominated much of the year.

In early January we commenced the refurbishment of the building, and in March we moved into the building, though the refurbishment work continued until the autumn. Far more work to make the building compliant with building and fire regulations was required than we had originally anticipated so ultimately every room required newly plasterboarded ceilings and fire doors, which then meant every room required extensive decorating.

None of this refurbishment could have been done without the gargantuan voluntary efforts of our asylum seeker volunteers, and the many professional volunteers who helped us with legal and planning work. And of course we would never have been able to purchase the building without Kathy Barton's generosity in selling us the building below market price.

At the same time, with the rising numbers of asylum seekers and refugees in the District, partly because of the asylum seeker hotels, our casework activities increased substantially, and we appointed Abdulsalam Dallal as our first Health Support Worker, a role which was taken on by Vaso Makri (who had recently taken on the Claver Hill garden role) when Abdulsalam moved on at the end of the year. We also appointed Endar Kaur and Nina Osswald as a job-share to work on the Closing Loops food sustainability project.

We look forward to settling into our new building and being able to offer refugees and asylum seekers a space in Lancaster where they can feel safe and welcome, where they can learn and develop, and where they can access as much support as we can offer.

Global Learning & Sustainability Projects (Big Lottery Fund Climate Action, Community Health Fund)

Global Link continues to be a development education centre and member of the Consortium of DECs, now renamed The Global Learning Network. We continue to seek membership from local schools in exchange for access to resources, advice and a free refugee awareness workshop for staff and/or pupils. This year, one of our asylum seeker volunteers shared the digital story he had made with Global Link documenting his 3 year journey from Iran to the UK, with pupils at Ripley St. Thomas High School and Cardinal Newman College in Preston.

Another refugee volunteer also significantly enhanced pupils' understanding of refugee issues by sharing her story alongside our Escape to Safety exhibition at Ullswater Community College hosted by Penrith and Eden Refugee Support network. Escape to Safety also visited Barrow-in-Furness and Whitehaven as part of Cumbria's annual Unity Festival.

This year we supported 3 asylum seekers and refugees to create digital stories, focussing on why they had to leave their countries.

Freelance artist Lou Andrews secured some local funding to deliver an arts project relating to the Sustainable Development Goals with children living in local areas of high deprivation. The project used art and conversation about physical, mental and emotional health, including of the planet.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Global Learning & Sustainability Projects (Big Lottery Fund Climate Action, Community Health Fund) continued

The Closing Loops multi-partner project, led by LESS, commenced this year, with the aim of reducing food waste and creating local circular economies in an attempt to reduce CO2 emissions of the Lancaster District. Global Link's role was to create a network of local chefs cooking, and promoting the cooking of, locally produced food. This included organising community events and working with local organisations such as the Global Village café and refugee chefs (including our refugee chefs using our Claver Hill grown vegetables) to use more local produce.

Community Heritage (with a global dimension) (Heritage Lottery Fund)

The first stage of our Migration Stories NW interactive online map was launched locally at a public event at Lancaster City Museum on 3 December, involving various volunteers and our project historian, Professor Corinna Peniston-Bird. This event was followed by another, online launch on 5 December involving the four project partners (CDEC in Cumbria, Cheshire Global Learning, Crossing Footprints in Manchester and Liverpool World Centre), their volunteers and a wider, public audience. The map (www.migrationstoriesnw.uk/stories) showcases the work of our 65 volunteers from across the region, half of whom had never participated before in community heritage. During the project these volunteers took part in study meetings and visits to local museums and archives; they then researched and wrote up a total of 59 stories of individuals who had migrated in or out of the NW from the Roman period up to the end of the Second World War. Throughout this process we worked with over 50 heritage partners across the NW and beyond. Following the map launch, the project partners went on to start working with local schools, using the map as a stimulus for workshops on migration, past and present, and training the students to gather oral histories from recent migrants to be added to the map as digital stories.

Alongside *Migration Stories NW*, Global Link was involved in another small heritage project with Lancaster City Museum during the summer of 2022 called The Hinge of Fate: Living with Uncertainty in 1942. During this project, we researched the story of a refugee called Friedl Kienzl who came to Lancaster during the Second World War. We then worked with a small group of Global Link staff and volunteers to create a video which told Friedl's story and shared the responses of recent refugees to Lancaster to the themes and issues the story raises. This video was featured in the Hinge of Fate exhibition at Lancaster City Museum which ran from September 2022 to February 2023 and was also added to our Migration Stories NW online map - see [here](#).

Global Link was also delivery partner in People's Voices Media project called Home? which involved hosting Community Reporter training for asylum seekers and refugees, and sharing this lived experience with local organisations.

Refugee Support, Advocacy, Information, Activities & Community Cohesion (County Council & City Council contracts, Local Integration Fund, Big Lottery Fund, Henry Smith Trust)

This year we continued to support refugee families who arrived through the Afghan and UKRS resettlement programmes, including several Afghan and Syrian families. The arrival of families was delayed due to the chronic lack of housing in the District, so by the end of the year we still needed to secure housing for two more families to fulfil our contract with Lancaster City Council.

With the two hotels, and increasing numbers of SERCO houses, the numbers of asylum seekers and refugees in the District is steadily increasing. All new hotel arrivals who engaged with our service received City of Sanctuary Welcome Packs, clothing, SIM cards, and a few received a (donated) phone. We have engaged in constant advocacy on behalf of residents at the Ibis hotel.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Global Link is open daily for support, and we have had an average of 20 people daily needing help. While the numbers of people we have supported has not substantially increased, we in fact delivered significantly more casework support activities, increasing to 2600 activities from 1616 the year before, an increase of 60%.

Refugee Support, Advocacy, Information, Activities & Community Cohesion (County Council & City Council contracts, Local Integration Fund, Big Lottery Fund, Henry Smith Trust) continued

In addition to the daily casework, information and advocacy work we do, we also continued our mental health and well being work by focussing on organising physical and nature-based activities, such as weekly gardening at Claver Hill Community Farm, weekly football, free gym at the YMCA, mountain walks in the Lake District and several Art & Nature workshops at Gaitbarrows Nature Reserve in partnership with Natural England. We also organised a residential health and well being retreat at the Quaker Retreat Centre Rookhow in the South Lakes for 22 asylum seekers from the hotel. We have continued to provide essential one-to-one support for individuals with mental health problems.

Our English language provision in partnership with Lancaster and Morecambe City of Sanctuary has also increased, with daily English classes for different levels of English.

We also organised large scale events with between 30 – 350 people to bring communities together such as for Refugee Week, Christmas and Nowrus, and we continue to run our highly popular weekly lunch drop in where refugees and asylum seekers cook food to share, and where we share information about work, life, law and culture in the UK.

We continue to be deeply committed to amplifying the voices of asylum seekers and refugees, not only in our daily advocacy work, but also through digital storytelling, workshops in schools, and in supporting asylum seekers and refugees to develop their own projects (eg football).

The staff and volunteers have worked very hard this year, and have supported 601 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 educational outcomes

- 303 people attended ESOL classes, including parent and child classes
- 42 people have undertaken other vocational courses at LMC College, WEA and Tech Lancaster
- 30 people developed sewing skills through the Sewing Circle and IT skills through Global Link
- 3 people were supported to access higher education
- 6 people received laptops
- 50 ASR volunteered, including at Claver Hill Community Farm and to refurbish our new building
- 33 people received employment support, and 7 refugees were supported into work
- 28 National Insurance numbers were applied for
- 40 bank accounts were opened

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In relation to financial & legal outcomes

- 22 applications for benefits were made
- 112 asylum seekers received SIM cards
- 26 ASR were supported with a financial issue (budgeting, fines, loans)
- Over 150 asylum seekers received clothing
- 26 people received assistance with ARC and ASPEN cards, and a further 22 with Biometric Residents Permits
- 40 people were supported to find and maintain housing, or deal with housing issues
- 6 families were supported with family reunion

- 52 people were referred to lawyers or assistance given with asylum claims
- 21 travel documents were applied for

Refugee Support, Advocacy, Information, Activities & Community Cohesion (County Council & City Council contracts, Local Integration Fund, Big Lottery Fund, Henry Smith Trust) continued

In relation to health and well being outcomes

- 70 ASR played football
- 60 ASR went on walking trips
- 30 ASR attended the gym at the YMCA
- 21 received health support, with 7 receiving more intense mental health support

As one asylum seeker said, *'I am sure I would not stay in Lancaster if I could not participate in all the things that Global Link has made happen in Lancaster. Although it is not easy to give new arrivals from different places a sense of belonging, Global Link does do this successfully. Global Link has made us forget about who we are or where we are from. Getting together for the lunch drop-in, playing football and the Claver Hill farm has made us more than just some strangers waiting in a queue, bumping into each other, to get food at the hotel. Global Link has transformed us into Global Friends.'*

Gisela Renolds
Executive Director

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

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
Steven Shyaka
Thomas Cahill
Debbie Mace
Kerry Lian Brown
John Braithwaite – appointed 14 November 2022

Staff

Gisela Renolds
Emma Readfern
Alison Lloyd Williams
Sophie Fosker
Wael Altarrh
Zia Khan
Eleanor Denvir
Abdulsalam Dallal
Vasiliki Makri
Endar Kaur
Megan Crossley
Natalia Losova
Nina Osswald

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 2023

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.

We are now the leading local charity providing integration, community cohesion, advocacy and casework support to asylum seekers and refugees which forms the bulk of our work.

Strategic Goals

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 Executive Director reports on pages 2-7 of these financial statements.

Educational Resources

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

Educational Resources

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

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 three further heritage websites www.documentingdissent.org.uk, www.learningfromthepast.net and more recently www.migrationstoriesnw.uk

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

Websites

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GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

Volunteers

This year we had approximately 50 people volunteering for Global Link, mainly, but not exclusively, asylum seekers and refugees, who adopt a variety of roles, from heritage researchers, IT administration, construction and interior decorating, cooking, interpretation and casework support.

Members

We have 4 individual members at the end of March 2023 who support our work through an annual membership fee and 6 Friends of Global Link.

Plans for the Future

We are consolidating our work as a refugee support community education centre.

We continue to seek funding for global education, particularly relating to local action related to sustainability, in our commitment to address climate change. We continue to develop our community heritage projects.

Risk Management

The Risk register needs to be reviewed in the light of purchasing a building. 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

Results for the year

The Board of Trustees reports a surplus of income over expenditure of £118,320.

Funds held at year end

The accounts show funds of £358,788 of which £32,650 are restricted funds and £326,138 are unrestricted.

£226,845 of these unrestricted reserves are designated to a buildings reserve, as per the reserves policy set out below.

The balance of the unrestricted funds, £99,293 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 activities and operating costs in 2023-24, 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 £50,499, which is 6 months of staffing and overhead costs, including a redundancy provision.

During 22/23 a building was purchased and a substantial part of the costs were funded from restricted funds raised for this purpose, as well as from unrestricted funds and from borrowings of £135,000. The building costs, aside from those financed by borrowings, total £226,845. Trustees have agreed to treat this amount as a designated fund. These funds will be held as a designated fund, for as long as we hold the asset.

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

Funders

None of our work would have been possible without funding this year from the Big Lottery Fund (including Reaching Communities, the Heritage Lottery Fund and Sport England), Lancaster City Council, Lancashire County Council, the Henry Smith Trust, People's Voices Media and Natural England.

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.

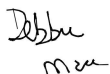
Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under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

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



Debbie Mace
Trustee

Date: 08/11/2023

GLOBAL LINK (LANCASTER)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL LINK (LANCASTER) FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 12 to 27.

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

09/11/2023
.....

GLOBAL LINK (LANCASTER)

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	30,823	90	30,913	79,419
Charitable activities	4	89,991	349,914	439,905	274,977
Other trading activities	5	3,527	-	3,527	5,423
Other	6	970	-	970	4,197
Total		125,311	350,004	475,315	364,016
Expenditure on:					
Charitable activities	7	46,653	310,342	356,995	250,412
Total		46,653	310,342	356,995	250,412
Net income/(expenditure)		78,658	39,662	118,320	113,604
Transfers between funds	21	119,677	(119,677)	-	-
Net movement in funds		198,335	(80,015)	118,320	113,604
Reconciliation of funds:					
Total funds brought forward		127,803	112,665	240,468	126,864
Total funds carried forward	15	326,138	32,650	358,788	240,468

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 27 form part of these financial statements.

GLOBAL LINK (LANCASTER)

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		357,588		-
Current assets					
Debtors	12	85,004		57,542	
Cash at bank and in hand		78,784		201,138	
		163,788		258,680	
Creditors: amounts falling due within one year	13	(39,291)		(18,212)	
Net current assets			124,497		240,468
Total assets less current liabilities			482,085		240,468
Creditors: amounts falling due after one year	14	(123,297)			-
Net assets			358,788		240,468
Funds:					
Unrestricted funds			326,138		127,803
Restricted income funds			32,650		112,665
Total funds	15		358,788		240,468

For the year ended 31 March 2023 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 08/11/2023 and are signed on their behalf by:

Debbie

M. Mace

Debbie Mace
Trustee

Company Registration Number: 05143051

The notes on pages 14 to 27 form part of these financial statements.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

Cash and cash equivalents

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

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

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:

Buildings	-	2% straight line
Computer and office Equipment	-	25% straight line

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 2023

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 2023

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 2023 £	Total 2022 £
Donations	25,706	90	25,796	25,954
Legacies	-	-	-	40,000
Gift Aid	5,117	-	5,117	13,465
	30,823	90	30,913	79,419

In the comparative period, of the income received from donations, £45,540 was unrestricted and £33,879 was restricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
ARAP/UKRS Family payments & expenses	-	2,411	2,411	19,898
Awards 4 All - Claver Hill	-	-	-	4,950
BLF - Reaching Communities	-	62,216	62,216	56,926
Catalyst	-	-	-	9,331
City of Sanctuary - ESOL	3,723	-	3,723	-
City of Sanctuary - Rookhow	500	-	500	-
City of Sanctuary - Travel	145	-	145	-
Closing Loops Project	-	40,499	40,499	280
Community Health Integration	-	2,800	2,800	-
Consultancy fees	3,535	-	3,535	10,840
Garfield Weston	-	28,000	28,000	-
Henry Smith	-	50,983	50,983	-
Hinge of Fate	1,360	-	1,360	-
HLF - Migration Stories	-	85,803	85,803	24,529
LCC - ARAP/UKRS Resettlement Project	-	60,000	60,000	35,000
LCC - ASR Advice & Support	20,000	-	20,000	-
LCC - CIF Community Integration	-	-	-	9,990
LCC - ESOL	-	8,500	8,500	8,500
LCC - Refugee Week	-	-	-	500
LCC - Social space & classroom provision	7,441	-	7,441	-
LCC - SRP	-	-	-	30,000
LCC - Ukraine Welfare	27,500	-	27,500	-
Learning From The Past	1,499	-	1,499	39,233
LIF Grants	5,208	-	5,208	-
Lloyds Bank Foundation	2,250	-	2,250	25,000
Natural England	4,500	-	4,500	-
Other recharges	330	-	330	-
Peoples Voices Media - Home	2,000	-	2,000	-
S.H.E.D Sewing Circle	10,000	-	10,000	-
Sport England	-	8,702	8,702	-
	89,991	349,914	439,905	274,977

In the comparative period, of the income received from charitable activities, £36,340 was unrestricted and £238,637 was restricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Educational services	1,187	-	1,187	4,273
Exhibition hire	2,340	-	2,340	1,150
	3,527	-	3,527	5,423

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

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Membership	330	-	330	80
Interest	640	-	640	117
Bank incentives	-	-	-	4,000
	970	-	970	4,197

In the comparative period, all other income was unrestricted.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on Charitable Activities

	Promotion of Global Education £	Total 2023 £	Total 2022 £
Wages and salaries	214,013	214,013	136,130
Freelance salaries	9,340	9,340	6,590
Employer National Insurance contribution (net of Employment Allowance)	10,968	10,968	5,807
Employer pension contributions	10,148	10,148	8,736
Telephone and WIFI costs	1,259	1,259	6,081
Postage stationery and consumables	1,527	1,527	1,132
Organisational meeting costs	492	492	-
Promotion and marketing	340	340	-
Project materials	3,545	3,545	5,702
Recruitment	18	18	1,384
Staff travel and subsistence	3,081	3,081	1,683
Volunteer travel and subsistence	1,312	1,312	1,276
Venue hire	20,120	20,120	6,381
Fundraising costs	1,296	1,296	-
Office and public liability insurance	3,750	3,750	339
Rent and rates	6,796	6,796	5,213
Bank charges	46	46	-
Other interest	154	154	-
Training	328	328	98
Professional fees (project evaluation)	6,058	6,058	1,867
General building costs	4,687	4,687	-
Renovation volunteer costs	1,304	1,304	-
Office equipment	792	792	1,382
Event costs	7,995	7,995	2,164
Sundries	1,118	1,118	65
Payments to partners	39,756	39,756	38,479
Subscriptions and licences	2,820	2,820	116
ARAP/UKRS family payments and expenses	2,372	2,372	18,017
Support costs (note 8)	1,560	1,560	1,770
	356,995	356,995	250,412

Of the above expenditure, £310,342 (2022: £232,144) was made against restricted funds.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Total 2023 £	Total 2022 £
Independent examination fees	1,560	1,770
	1,560	1,770

9 Net income/(expenditure)

	2023 £	2022 £
Net income/(expenditure) is stated after charging:		
Depreciation	-	-
Independent examiner's remuneration; independent examination fee	1,560	1,770

10 Analysis of staff costs

Employment costs	2023 £	2022 £
Wages and salaries	214,013	136,130
Employer National Insurance contribution (net of Employment Allowance)	10,968	5,807
Employer pension contributions	10,148	8,736
	235,129	150,673

Number of employees	2023 No	2022 No
Number of staff (full-time equivalents)	8	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 £10,148 (2022: £8,736) to this scheme.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Building £	Equipment £	Total £
Cost			
At 1 April 2022	-	5,242	5,242
Additions	340,574	17,014	357,588
Disposals	-	(5,242)	(5,242)
At 31 March 2023	340,574	17,014	357,588
Depreciation			
At 1 April 2022	-	5,242	5,242
Charge for the year	-	-	-
Eliminated on disposals	-	(5,242)	(5,242)
At 31 March 2023	-	-	-
Net book value			
At 31 March 2023	340,574	17,014	357,588
At 1 April 2022	-	-	-

12 Debtors

	2023 £	2022 £
Trade debtors	2,845	14,643
Accrued income	82,159	42,899
	85,004	57,542

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,976	2,321
Loans	11,703	-
Social security and pension creditors	9,426	7,841
Accruals	11,186	8,050
	39,291	18,212

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Individual loans	54,000	-
EBS Mortgage	69,297	-
	123,297	-

15 Analysis of funds: current year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General fund	37,803	97,936	(41,966)	5,520	99,293
Designated building fund	90,000	27,375	(4,687)	114,157	226,845
	127,803	125,311	(46,653)	119,677	326,138
Restricted funds					
BLF - Reaching Communities	14,231	62,216	(56,342)	(1,023)	19,082
Donations for purchase of a building	86,157	28,000	-	(114,157)	-
LCC - CIF Community Integration	7,200	-	(2,703)	(4,497)	-
ARAP Resettlement Project	36	62,411	(60,304)	-	2,143
LCC ESOL for ARAP	5,041	8,500	(12,892)	-	649
BLF Closing Loops	-	40,499	(34,083)	-	6,416
Henry Smith	-	50,983	(49,591)	-	1,392
HLF Migration Stories	-	85,803	(85,803)	-	-
Sport England	-	8,792	(6,924)	-	1,868
Community Health Integration Fund	-	2,800	(1,700)	-	1,100
	112,665	350,004	(310,342)	(119,677)	32,650
Total funds	240,468	475,315	(356,995)	-	358,788

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 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.

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.

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.

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.

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.

Henry Smith - Henry Smith funding supports both a direct asylum seeker caseworker as well as the co-ordination and delivery of outreach English classes at Morecambe, in response to the increased population of asylum seekers in Morecambe.

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.

Sport England - This funding supported the monthly walks in the Lake District as well as weekly gym.

Community Integration fund - A participatory arts project with disadvantaged children and young people exploring, health, well being and the Sustainable Development goals.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of funds: prior 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

All funds that remain at the balance sheet date are described in note 15.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds: current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	357,588	-	357,588
Current assets	131,138	32,650	163,788
Creditors: amounts falling due within one year	(39,291)	-	(39,291)
Creditors: amounts falling due in more than one year	(123,297)	-	(123,297)
	326,138	32,650	358,788

18 Analysis of net assets between funds: prior 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

19 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 2023 £	Total 2022 £
Rents payable	-	6,110
	-	6,110

The leases on the rented property ceased in March 2023 and the charity has moved into a purchased property towards the end of this financial year.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 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.

Three Trustees were reimbursed expenses of £75 for training course fees in the year (2022: £25). None of the trustees (or any person connected with them) received any remuneration during the current or prior year. The following loans were made by Trustees and the Executive Director to the charity in the year.

Relationship	Name	Transaction	£	Interest rate	Balance at 31 March 2023
Trustee	Patrice Van Cleemput	Loan	5,000	1.5%	5,000
Trustee	Deborah Mace	Loan	10,000	1.5%	10,000
Executive Director	Gisela Renolds	Loan	10,000	3.0%	10,000

Total amount of related party donations received in year without conditions £5,620.

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.

21 Transfers

During the year, several restricted funds have been completed. Some of these funds have been underspent on projects but, with agreement from the donors, the funds are released to unrestricted funds. The balance on the 'Donations for the purchase of a building' fund £114,157 has been transferred to a designated fund as the building was purchased during the current year.

Further detail on each fund is provided in note 15.

22 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.

23 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.