

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 2024**

GLOBAL LINK (LANCASTER)

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GLOBAL LINK (LANCASTER)

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2024

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 – resigned 9 November 2023
Hisham Attir – resigned 9 November 2023
Patrice Van Cleemput
Steven Shyaka
Thomas Cahill – resigned 30 May 2024
Debbie Mace
Kerry Lian Brown – resigned 9 November 2023
John Braithwaite
Omar Jouzdan – appointed 9 November 2023

Independent Examiner Jack Steer BA(Hons) ACA
MHA
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

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

GLOBAL LINK (LANCASTER)

CHAIRPERSON REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Chairperson's Report

This has been an eventful and challenging year for staff and trustees. Following our successful purchase of the Queen's Street property and the inevitable stresses of the refurbishment and move we are settled comfortably, and the premises is admirably matching the needs of the staff and our numerous regular clients.

Though our finances are in good shape we have faced a set back with the loss of our highly efficient finance manager. Finding and employing a suitably qualified person is notoriously difficult for a small or medium sized charity. A creative solution was to appoint and train up a suitable candidate with the support and expertise of a financially experienced trustee, with further input from a qualified accountant during the training and transition. Though the process has not been without stress and set-backs for trainee, staff and trustees we feel the present outcome is looking extremely promising and we look towards to having a fully competent financial manager in place in the not too distant future. Our sincere thanks are due for all the time and hard work to all those, trustees and staff, who have helped to reinstate our secure financial management.

The difficulties of the past year (including in this current financial year) have lead us to reflect further on our core purposes and to implement initiatives to clarify and strengthen our relationships, internally: staff, CEO and trustees, and externally: national issues of immigration, and locally with neighbours and Lancaster City Council and citizens. We think we have learned from our challenges and have responded effectively and now look forward with some confidence to continuing our work in the coming year.

John Hammond
Chair

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Executive Director Report

This last year was another very busy year, supporting 710 asylum seekers and refugees from the premises of our new building, and managing the multi-partner ground breaking Migration Stories community heritage project. However, we were also delighted to be able to return to our core purpose as a development education centre by securing funding to be able to appoint an environmental youth worker to deliver a climate action project in local schools, building on the smaller flood resilience project. Thus this year, we were able to continue and consolidate our work in our three areas of Global Learning & Sustainability, community heritage with a global dimension and asylum seeker and refugee support.

A key challenge this year was the departure of our Finance Manager Emma Redfearn who had developed detailed knowledge and skill in managing Global Link's complex financial systems but was unable to pass on this knowledge through induction and training to our new Finance Officer Shorouk Shaheen (who had previously been also working for Global Link as a caseworker).

Global Learning & Sustainability Projects (Big Lottery Fund Climate Action, Ernest Cook Trust, Blue Influencer Scheme, Natural Environment Research Council – Growing Roots; Pots of Possibility)

Global Link continues to be a development education centre and member of the Consortium of DEC's, now renamed The Global Learning Network.

Our *Escape to Safety* exhibition visited several venues including Cartmel Priory School, Barrow-in-Furness Multi-cultural Forum and Carlisle College, reaching over 1000 young people.

This year, we completed a project called *Reimagining Rivers and local resilience building* funded by NERC, which involved a partnership with scientists and geographers from Loughborough University. The team had worked with 21 Brownies in Lancaster which resulted in the creation of participatory learning resources to develop resilience to climate change, now available [Global Link's website](#), [Lancaster University's Flood Archive website](#) and the Environment Agency's Sharepoint of resources for engagement staff.

We also received funding from the Ernest Cook Trust to appoint an environmental youth worker to work with children and young people locally to understand the nature of local 'blue' environments such as rivers, coast and canals and how we can better look after them in an era of climate change.

The Closing Loops multi-partner project, led by LESS, with the aim of reducing food waste and creating local circular economies in an attempt to reduce CO2 emissions of the Lancaster District, continued under the direction of our new Chefs and Food Network Co-ordinator. Activities included holding many community based cooking events encouraging people to use locally grown produce. With funding from the local Pots of Possibility grant our Sustainability and Health Support worker worked with asylum seekers to create an online cookbook with recipes from their own countries, but adapting them to use produce grown at Claver Hill community farm by asylum seekers.

Freelance worker Lou Andrews supported children from 3 settings to explore the Sustainable Development Goals, particularly in relation to health, resulting in banners reprinted as postcards.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Community Heritage (with a global dimension): Migration Stories NW (Heritage Lottery Fund)

During this year partners in Manchester, Liverpool, Cumbria and Chester ran a series of workshops in schools to explore the topic of migration, share the historical stories gathered by the adult volunteers during the first year of the project and then train the young people in oral history skills so they could interview people about their experience of migration. The recordings of these interviews were developed into short digital (video) stories by Global Link, through audio editing and adding photographs, and these were added to the online migration map. Each school then held 'sharing events' for parents and other pupils, where the young people could showcase what they had achieved and the stories they had gathered.

Refugee Support, Advocacy, Information, Activities & Community Cohesion (County Council & City Council contracts, Local Integration Fund grants, Reaching Communities, ARAP Resettlement Project; Afghan Housing, NHS Mental Health Scheme, Henry Smith Trust, Sport England, CVS Emergency Food Grant)

This financial year Global Link supported 710 asylum seekers and refugees in the Lancaster District (Lancaster, Morecambe, Galgate, Heysham and Carnforth) in multifarious ways, from arrival in the Lancaster District to integration, with asylum claims, financial, health and housing issues, and access to education and employment. We supported asylum seekers both in hotels and in dispersed accommodation (SERCO houses), refugees who received Leave to Remain and refugees who arrived through the resettlement programmes and destitute asylum seekers and refugees, with financial support from Lancaster and Morecambe City of Sanctuary. We supported people over 3249 times with casework activities, a significant increase on last year.

This year the 2 hotels in Morecambe and Lancaster housing up to 250 asylum seekers at any one time were closed and the residents dispersed across the Northwest. We therefore worked with a highly transient population, many of whom started courses in the District but were then moved and were unable to complete their courses, with 70% of people who moved unable to find ESOL courses in their new areas.

Many asylum seekers did not want to be moved as they felt so settled in the District, and supported by Global Link. Global Link advocated (mostly with no success) for approximately 30 asylum seekers to be re-housed in the Lancaster District. Global Link remains a vital service for asylum seekers and refugees, not only for those residing in the Lancaster District, but for those who have moved away, and/or have moved back to Lancaster.

Global Link is open daily for support, and we have had an average of 30 people daily needing help, coming to 'hang out' or attending classes - either English or Maths (the latter delivered by the College).

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, and mountain walks in the Lake District. At the end of the year, we secured funding from Sport England to encourage more participation in sports activities and started a weekly basketball session. We have continued to provide essential one-to-one support for individuals with mental health problems. We also received a small grant for emergency food costs for those families struggling with the cost of living.

GLOBAL LINK (LANCASTER)

EXECUTIVE DIRECTOR REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our wide-ranging English language provision in partnership with Lancaster and Morecambe City of Sanctuary has also continued, as well as our English teacher teaching English classes at Global Link (including essential pre-entry level classes), Lancaster library (parent and toddler classes) and More Music in Morecambe.

We also organised large scale events with between 30 – 250 people to bring communities together (including from further afield with asylum seekers from Barrow-in-Furness and Carlisle coming to play football) such as for Refugee Week, Christmas and Nowruz, 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).

Gisela Renolds
Executive Director

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024.

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
Keri Brown
John Braithwaite
Omar Jouzdan

Staff

Gisela Renolds
Emma Readfern
Alison Lloyd Williams
Sophie Fosker
Wael Altarrh
Zia Khan
Eleanor Denvir
Vasiliki Makri
Megan Crossley
Natalia Losova
Somayeh Roostari
Silvia Rossi

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 2024

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 2-5 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.

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 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

Volunteers

This year we had approximately 40 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.

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

Members

We have 15 individual members at the end of March 2024 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 was 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.

Financial Review

Income and expenditure was as per the planned budget, and similar to the previous year.

The Charity remains in a healthy financial position and we are hopeful that this will continue for the next few years.

Funds held at year end

The accounts show funds of £490,910 of which £110,096 are restricted funds and £380,814 are unrestricted.

£273,100 of these unrestricted reserves are designated to a buildings reserve, another £30,000 are designated to a roof and insulation repair fund, as per the reserves policy set out below.

The balance of the unrestricted funds, £77,714 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 mortgage repayment activities and operating costs in 2024-2025, 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 £46,901, which is 6 months of staffing and overhead costs, including a redundancy provision.

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, and NERC.

GLOBAL LINK (LANCASTER)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

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



John Hammond
Chair of Trustees

Date: December 16, 2024
.....

GLOBAL LINK (LANCASTER)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL LINK (LANCASTER) FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 11 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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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



Jack Steer BA(Hons) ACA
MHA
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

December 16, 2024
.....

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

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	19,610	-	19,610	30,913
Charitable activities	4	70,115	392,415	462,530	439,905
Other trading activities	5	8,278	-	8,278	3,527
Other	6	20,883	-	20,883	970
Total		118,886	392,415	511,301	475,315
Expenditure on:					
Charitable activities	7	48,551	330,628	379,179	356,995
Total		48,551	330,628	379,179	356,995
Net income/(expenditure)		70,335	61,787	132,122	118,320
Transfers between funds	20	(15,659)	15,659	-	-
Net movement in funds		54,676	77,446	132,122	118,320
Reconciliation of funds:					
Total funds brought forward		326,138	32,650	358,788	240,468
Total funds carried forward	15	380,814	110,096	490,910	358,788

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 2024**

		2024	2023
		£	£
Fixed assets			
Tangible assets	11	386,786	357,588
Current assets			
Debtors	12	79,596	85,004
Cash at bank and in hand		141,695	78,784
		<u>221,291</u>	<u>163,788</u>
Creditors: amounts falling due within one year	13	(22,523)	(39,291)
		<u>198,768</u>	<u>124,497</u>
Net current assets			
		<u>585,554</u>	<u>482,085</u>
Total assets less current liabilities			
Creditors: amounts falling due after one year	14	(94,644)	(123,297)
		<u>490,910</u>	<u>358,788</u>
Net assets			
Funds:			
Unrestricted funds		380,814	326,138
Restricted income funds		110,096	32,650
		<u>490,910</u>	<u>358,788</u>
Total funds	15		

For the year ended 31 March 2024 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 December 16, 2024 and are signed on their behalf by:



.....
John Hammond
Trustee

Company Registration Number: 05143051

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

GLOBAL LINK (LANCASTER)**STATEMENT OF CASH FLOWS****AS AT 31 MARCH 2024**

	Total 2024 £	Total 2023 £
Cash generated in operating activities	102,314	235,234
Cashflows from investing activities		
Purchase of tangible fixed assets	(39,403)	(357,588)
Cash provided by/(used in) investing activities	62,911	(122,354)
Increase/(Decrease) in cash and cash equivalents in the year	62,911	(122,354)
Cash and cash equivalents brought forward	78,784	201,138
Cash and cash equivalents carried forward	141,695	78,784
Reconciliation of net movement in funds to net cashflow from operating activities		
Net movement in funds	132,122	118,320
Depreciation	10,205	-
Decrease/(increase) in debtors	5,408	(27,462)
(Decrease)/increase in creditors	(45,421)	144,376
Net cash generated in operating activities	102,314	235,234
Components of cash and cash equivalents		
Cash at bank and in hand	141,695	78,784
	141,695	78,784

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 2024

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 2024

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 2024

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 2024

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 2024 £	Total 2023 £
Donations	17,065	-	17,065	25,796
Gift Aid	2,545	-	2,545	5,117
	19,610	-	19,610	30,913

In the comparative period, of the income received from donations, £30,823 was unrestricted and £90 was restricted.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Afghan Housing	-	4,355	4,355	-
ARAP/UKRS Family payments & expenses	346	194	540	2,411
Art project	-	394	394	-
BLF - Reaching Communities	-	65,298	65,298	62,216
City of Sanctuary - ESOL	1,873	-	1,873	3,723
City of Sanctuary - Family learning	1,500	-	1,500	-
City of Sanctuary - Rookhow	-	-	-	500
City of Sanctuary - Travel	-	-	-	145
Closing Loops Project	-	54,914	54,914	40,499
Clothworkers Foundation	25,000	-	25,000	-
Community Health Integration	-	-	-	2,800
Consultancy fees	-	-	-	3,535
CVS- food grant	-	6,000	6,000	-
Ernest Cook Trust- Blue influencer project	-	20,000	20,000	-
Garfield Weston	-	-	-	28,000
Henry Smith	-	47,875	47,875	50,983
Hinge of Fate	-	-	-	1,360
HLF - Migration Stories	-	71,148	71,148	85,803
Lancaster University	1,217	-	1,217	-
LCC - ARAP/UKRS Resettlement Project	-	60,000	60,000	60,000
LCC - ASR Advice & Support	-	20,000	20,000	20,000
LCC - Christmas party	-	2,000	2,000	-
LCC - Drop in sessions	-	2,000	2,000	-
LCC - ESOL	-	9,998	9,998	8,500
LCC - Football	-	3,580	3,580	-
LCC - Social space & classroom provision	-	-	-	7,441
LCC - Ukraine Welfare	30,000	-	30,000	27,500
Learning From The Past	-	-	-	1,499
LIF Grants	-	1,992	1,992	5,208
Lloyds Bank Foundation	-	-	-	2,250
Migrant Help - helpline	4,960	-	4,960	-
Natural England	-	-	-	4,500
NERC - growing roots funding	-	8,000	8,000	-
NHS- mental health scheme	-	5,000	5,000	-
Other recharges	-	-	-	330
Peoples Voices Media - Home	2,769	-	2,769	2,000
S.H.E.D Sewing Circle	-	-	-	10,000
Sport England	-	9,667	9,667	8,702
Tara centre	50	-	50	-
University of Hull- educational resources	2,400	-	2,400	-
	70,115	392,415	462,530	439,905

In the comparative period, of the income received from charitable activities, £89,991 was unrestricted and £349,914 was restricted.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

5 Other trading income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Educational services	4,278	-	4,278	1,187
Exhibition hire	4,000	-	4,000	2,340
	8,278	-	8,278	3,527

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

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Membership	265	-	265	330
Interest	903	-	903	640
Rental income	19,715	-	19,715	-
	20,883	-	20,883	970

In the comparative period, all other income was unrestricted.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****7 Expenditure on Charitable Activities**

	Promotion of Global Education £	Total 2024 £	Total 2023 £
Wages and salaries	244,232	244,232	214,013
Freelance salaries	2,392	2,392	9,340
Employer National Insurance contribution (net of Employment Allowance)	12,703	12,703	10,968
Employer pension contributions	11,945	11,945	10,148
Telephone and WIFI costs	2,638	2,638	1,259
Postage stationery and consumables	2,959	2,959	1,527
Organisational meeting costs	594	594	492
Promotion and marketing	368	368	340
Project materials	5,624	5,624	3,545
Recruitment	124	124	18
Staff travel and subsistence	1,889	1,889	3,081
Volunteer travel and subsistence	2,612	2,612	1,312
Venue hire	6,005	6,005	20,120
Fundraising costs	30	30	1,296
Office and public liability insurance	3,501	3,501	3,750
Rent and rates	4,956	4,956	6,796
Bank charges	31	31	46
Other interest	5,638	5,638	154
Training	1,650	1,650	328
Professional fees	5,902	5,902	6,058
General building costs	2,171	2,171	4,687
Renovation volunteer costs	1,322	1,322	1,304
Office equipment	1,605	1,605	792
Event costs	10,169	10,169	7,995
Sundries	1,894	1,894	1,118
Payments to partners	26,122	26,122	39,756
Subscriptions and licences	2,726	2,726	2,820
ARAP/UKRS family payments and expenses	5,456	5,456	2,372
Depreciation	10,205	10,205	-
Support costs (note 8)	1,716	1,716	1,560
	379,179	379,179	356,995

Of the above expenditure, £330,628 (2023: £310,342) was made against restricted funds.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024**8 Support costs**

	Total 2024 £	Total 2023 £
Independent examination fees	1,716	1,560
	<u>1,716</u>	<u>1,560</u>

9 Net income/(expenditure)

	2024 £	2023 £
Net income/(expenditure) is stated after charging:		
Depreciation	10,205	-
Independent examiner's remuneration; independent examination fee	1,716	1,560
	<u>1,716</u>	<u>1,560</u>

10 Analysis of staff costs

Employment costs	2024 £	2023 £
Wages and salaries	244,232	214,013
Employer National Insurance contribution (net of Employment Allowance)	12,703	10,968
Employer pension contributions	11,945	10,148
	<u>268,880</u>	<u>235,129</u>
Number of employees	2024 No	2023 No
Number of staff (full-time equivalents)	14	8

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 £11,945 (2023: £10,148) to this scheme.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024**11 Tangible fixed assets**

	Building £	Equipment £	Total £
Cost			
At 1 April 2023	340,574	17,014	357,588
Additions	35,503	3,900	39,403
Disposals	-	-	-
At 31 March 2024	376,077	20,914	396,991
Depreciation			
At 1 April 2023	-	-	-
Charge for the year	4,977	5,228	10,205
Eliminated on disposals	-	-	-
At 31 March 2024	4,977	5,228	10,205
Net book value			
At 31 March 2024	371,100	15,686	386,786
At 1 April 2023	340,574	17,014	357,588

Buildings with a carrying amount of £371,100 (2023: £340,574) have been pledged to secure borrowings of the company. Building costs include an estimated £98,000 (2023: £98,000) relating to land.

12 Debtors

	2024 £	2023 £
Trade debtors	25,157	2,845
Accrued income	54,439	82,159
	79,596	85,004

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,047	6,976
Loans	10,264	11,703
Social security and pension creditors	7,616	9,426
Accruals	2,596	11,186
	22,523	39,291

Loans totalling £5,178 (2023: £4,948) are secured by the company as detailed in note 11.

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

14 Creditors: amounts falling due after one year

	2024 £	2023 £
Individual loans	40,000	54,000
EBS Mortgage	54,644	69,297
	<hr/>	<hr/>
	94,644	123,297
	<hr/>	<hr/>

Loans totalling £54,644 (2023: £69,297) are secured by the company as detailed in note 11.

15 Analysis of funds: current year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
General fund	99,293	91,386	(47,249)	(65,716)	77,714
Designated building fund	226,845	27,500	(1,302)	20,057	273,100
Roof and Insualtion repair fund	-	-	-	30,000	30,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	326,138	118,886	(48,551)	(15,659)	380,814
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The £273,100 designated fund has served its purpose to acquire a building which is integral to the charity operations

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024**15 Analysis of funds: current year (continued)**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
BLF - Reaching Communities	19,082	65,298	(60,494)	-	23,886
LCC - Refugee & Local League	-	1,580	(1,240)	-	340
LIF - Refugee Football & Gym	-	2,000	(767)	(480)	753
LCC - Refugee Football	-	-	(1,137)	1,344	207
LIF - UoC Football & Refugee Team	-	1,992	(1,083)	-	909
LIF - Christmas party for ASR	-	2,000	(1,552)	-	448
Morecambe ESOL Hub	-	-	(931)	1,387	456
LCC - Drop in sessions	-	2,000	(1,455)	-	545
ARAP Resettlement Project	2,143	60,000	(60,990)	-	1,153
Afghan Housing and cash items	-	4,355	(4,355)	-	-
Heritage Lottery Fund	-	71,148	(65,599)	-	5,549
LCC ESOL for ARAP	649	-	(643)	-	6
BLF Closing Loops	6,416	54,914	(34,525)	-	26,805
Henry Smith	1,392	47,875	(50,277)	-	(1,010)
Sport England	1,868	-	(1,802)	(66)	-
Community Health Integration Fund	1,100	-	(600)	-	500
LCC - ASR Advice & support	-	20,000	(19,037)	13,474	14,437
NHS Mental Health Scheme	-	5,000	-	-	5,000
LCC - ESOL 23/24	-	9,998	(8,335)	-	1,663
NERC - Growing Roots	-	8,000	(8,000)	-	-
Pots of Possibility	-	5,000	(2,683)	-	2,317
Ernest Cook Trust - Blue Influencers	-	20,000	(2,864)	-	17,136
Sport England 2024	-	9,667	(671)	-	8,996
Art project	-	394	(394)	-	-
CVS - Emergency Food Grant	-	1,000	(1,000)	-	-
LCC - Voluntary Return expenses	-	194	(194)	-	-
	32,650	392,415	(330,628)	15,659	110,096
Total funds	358,788	511,301	(379,179)	-	490,910

BLF Reaching Communities - This is Big Lottery funding to provide our core refugee support work, including the Tuesday lunch drop in, Claver Hill, educational support and guidance and some casework. This project will now continue until 2027.

LIF/LCC Refugee and local league - This funding was to support Morecambe and Lancaster asylum seekers play in local league football with the local Muslim Community.

LIF – UoC Football - This was funding to pay for weekly pitch hire at the University of Cumbria.

LIF/LCC Christmas Party - This was funding to pay for venue and food at the Friends Meeting House for the annual Christmas party.

GLOBAL LINK (LANCASTER)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of funds: current year (continued)

LCC ESOL contributed to the costs of informal ESOL classes such as pre-entry ESOL, Parent and toddler ESOL and City of Sanctuary classes

NERC - Growing roots funded the flood resilience project with Brownies and Girl Guides

Pots of Possibility funded our Sustainability Health Support caseworker to work with asylum seekers and refugees on food sustainability

Ernest Cook Trust – Blue Influencers funded the appointment of an environmental youth worker to support young people take climate action

LIF/LCC – Morecambe ESOL Hub funding was to pay for venue and expenses to deliver ESOL classes at More Music in Morecambe

LCC Drop in Session funding was to support the weekly lunch drop in through food

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.

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.

LCC ESOL for ARAP is funding to provide informal ESOL classes such as pre-entry ESOL, Parent and toddler ESOL and City of Sanctuary classes

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

Sport England funded gym at the YMCA and walks in the Lake District

The Community Health Integration Fund funded artwork with young people to support health

The **LCC ASR Advice and Support** funding contributed to our casework support for refugees and asylum seekers

The **NHS Mental Health Scheme** funding support our Health Support worker to provide one to one mental health support and access to services

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****15 Analysis of funds: current year (continued)**

Further Sport funding was secured at the end of the year to fund a coach to organise weekly football and basketball and to support individuals to join other local sports. It also funds walks in the Lake District and self defence workshops.

The Art Project was to support asylum seekers and refugees participate in art and expressive activities

The CVS emergency food grant provided families struggling with the cost of living with emergency food grants

The **LIF/LCC Voluntary Return** expenses funded support for an Afghan asylum seeker who elected to return to Afghanistan under the Home Office Voluntary Return Scheme

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.

16 Analysis of funds: prior 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

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 2024**

17 Analysis of net assets between funds: current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	386,786	-	386,786
Current assets	111,195	110,096	221,291
Creditors: amounts falling due within one year	(22,523)	-	(22,523)
Creditors: amounts falling due in more than one year	(94,644)	-	(94,644)
	380,814	110,096	490,910

18 Analysis of net assets between funds: prior 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

GLOBAL LINK (LANCASTER)**NOTES TO THE ACCOUNTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024

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.

Relationship	Name	Transaction	£	Interest rate	Balance at 31/03/2024	Balance at 31/03/2023
Trustee	Patrice Van Cleemput	Loan	5,000	1.5%	5,000	5,000
Trustee	Deborah Mace	Loan	10,000	1.5%	10,000	10,000
Executive Director	Gisela Renolds	Loan	10,000	3.0%	9,000	10,000

Three Trustees were reimbursed expenses of £nil for training course fees in the year (2023: £75). 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.

Total interest paid to the individuals referenced above during the year was £525 (2023: £nil).

Total amount of related party donations received in year without conditions £nil.

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 underspent on projects but, with agreement from the donors, the funds are released to unrestricted funds. There have also been a number of transfers from unrestricted funds to restricted funds to reinstate previously omitted restrictions.

Further detail on each fund is provided in note 15.

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.