

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 2025**

**GLOBAL LINK (LANCASTER)**

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## **GLOBAL LINK (LANCASTER)**

### **CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**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)  
Patrice Van Cleemput  
Steven Shyaka  
Thomas Cahill – resigned 30 May 2024  
Debbie Mace – resigned 27 June 2024  
John Braithwaite  
Omar Jouzdan – resigned 14 February 2025  
Winsa Anam – appointed 1 October 2024  
Clíodhna Mulhern – appointed 1 October 2024  
Sophia Rattan – appointed 8 May 2025, resigned 15 August 2025

**Independent Examiner** Jack Steer BA(Hons) FCA  
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 2025**

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#### **Chairperson's Report**

We were reminded of the extended responsibilities of the ownership of premises early in the year by a break in and loss of some equipment. Security now improved. However, all staff, trustees and centre users continue to enjoy and benefit from the convenience and flexibility of our own base. There are also evident financial benefits, even though the listed building has required further maintenance, the costs met from funds set aside for the purpose.

There have been minor staff changes resulting in a present team with a range of skills and experience well suited to cover and further develop our work with refugees and asylum seekers, environmental education, and heritage projects.

The trustees have undertaken several training days lead by a consultant with wide experience of the charities sector and funded by a generous grant from the Keystone Fund. The resulting increased professionalism and clarity on fields of responsibility within the organisation is strengthening further the work and commitment of the board at a time when, as well as the immediate concerns for the building and team maintenance, there are wider cultural and political shifts particularly with respect to our work with refugees and asylum seekers. Facing these challenges but with the present strong team, a measure of financial stability and the security of our own premises we look confidently toward building on past achievements in our projects for 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 2025

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#### Executive Director Report

With the big changes of rapid growth and building purchase behind us, this year was one of positive, dedicated teamwork consolidating our work in all three areas of global education and sustainability (with the Blue Influencers Scheme), community heritage (with the Migration Stories project) and refugee support. There was a period where our Reserves helped to maintain our community heritage work when the Heritage Lottery funding ceased and several other funding bids for community heritage and global education had been unsuccessful. Keystone funding (the purpose of which to support our resilience as an organisation) helped us continue to fund this area of work until further community heritage funding was awarded at the end of the year. Keystone funding enabled us to become more resilient as an organisation, including re-building our financial management capacity, strengthening our governance, and ensuring lived experience of the asylum system is present at all levels of the organisation.

**Global Learning & Sustainability Projects** (Big Lottery Fund Climate Action, Ernest Cook Trust and I Will Fund, Natural Environment Research Council – Growing Roots; LDCVS 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.

This year our education for sustainable development and global education work was revived with funding for the Blue Influencer scheme, a national programme to encourage climate action with young people. Our Blue Influencer Environmental Youth Worker worked with 60 pupils from Ryelands Primary School and Carnforth Community primary school. Following engagement with their local marine environments the Lune River, Lancaster Canal and Morecambe Bay, the children then developed further actions including holding an environmental awareness 'Blue Festival' at The Platform in Morecambe, litter picks and waste reduction activities.

Funding from the Natural Environment Research Council enabled us to work with local Girl Guides to develop understanding of, and resilience to, local river flooding. Several resources were produced as part of this project and can be found at <https://globallink.org.uk/reimagining-rivers/>

Our *Escape to Safety* exhibition visited several venues including the Multi-cultural Forum in Barrow-in-Furness and Dallam High School in Milnthorpe, reaching over 500 young people.

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 & food preservation workshops encouraging people to use locally grown produce.

## **GLOBAL LINK (LANCASTER)**

### **EXECUTIVE DIRECTOR REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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

Our ground-breaking Migration Stories Northwest project was completed this year, and the focus was on sharing our stories as widely as possible – locally, regionally and nationally. We created a pop-up exhibition which toured to all regional partners and was linked with other local events. The tour started in Cheshire where it was showcased as part of Refugee Week and the Chester Heritage Festival; in July it moved on to Cumbria where it featured in the Barrow and Kendal Unity Festivals; throughout August it was on display in Lancaster Maritime Museum; in September it went to the International Slavery Museum in Liverpool; and finally, in October it was hosted by Manchester Central Library where it was linked to events marking Black History Month. Wigan & Leigh Archives were inspired by the work to develop their own migration stories exhibition that built on our approach and we did some consultation with them on this. We also created a series of films about the project and an education pack which was promoted at a seminar for teachers we led for Historic England, and which was been added to the national Migration Museum's Resource Bank. The project team promoted the project through various other events, conferences and talks throughout the year, including for Lancaster University, the Friends of Lancaster City Museum, the Institute of Historical Research in London, the Historical Association national conference in Birmingham and the Centre for Migration, Diaspora, Citizenship & Identity at the University of the West of Scotland. We also published an article about how our approach to community heritage can promote global learning in the journal Policy and Practice: a Development Education Review.

#### **Refugee Support, Advocacy, Information, Activities & Community Cohesion** (County Council & City Council contracts, Local Integration Fund grants, Reaching Communities, ARAP Resettlement Project; Afghan Housing, Henry Smith Trust, Sport England)

This financial year Global Link supported 310 asylum seekers and refugees in the Lancaster District 2500 times in multifarious ways, from arrival in the Lancaster District to settled status in Lancaster and beyond. We assisted with asylum claims, financial, health and housing issues, and access to education and employment. Whilst the numbers of people we supported were fewer because of the hotel closures, the number of activities remained high as asylum decisions started being made again for those who had entered the UK 'illegally' following the election of the new Government. Increased decisions led to more support needed either with appealing against the asylum decisions and preventing destitution, or 'move on' support in finding housing, accessing further education, benefits and work.

We also assisted many people who had been moved from Lancaster but returned to Global Link for support, as well as people from around Lancashire who could not find the support they needed locally.

Global Link remained open daily for support, and we had an average of 30-40 people daily needing help, coming to 'hang out' or attending classes - either English or Maths. We continued to work closely with teaching volunteers from Lancaster & Morecambe City of Sanctuary as well as Lancaster & Morecambe College to ensure there are daily English classes at different levels as well as Maths. In response to growing needs, and lack of local statutory provision, this year we developed new English classes targeting people with no literacy in their own languages, as well as Mother and baby English classes. Our Education Access Co-ordinator also continued to support people onto other vocational courses at local Colleges.

## **GLOBAL LINK (LANCASTER)**

### **EXECUTIVE DIRECTOR REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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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, mountain walks in the Lake District, and even Global Dance parties at the Gregson Centre to bring communities together. We also enabled asylum seekers and refugees to join the local Rowing Club as well as several cricket clubs.

We organised large scale events to bring communities together such as for Refugee Week, Christmas and Nowruz, and we continued to run our 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.

This year we revived the RAIL (refugees, asylum seekers in Lancaster) group to amplify asylum seekers and refugees' views and experiences to shape the new Government's asylum policy. This led to the creation of 5 new digital stories, some of which were used to build understanding with our elderly neighbours, but also in refugee awareness workshops in schools. The group created a document 'Proposal to Fix the Asylum System to Benefit Everyone' which we used to lobby our two local MPs, and which we disseminated widely amongst the national refugee sector, the City and County Council. Key recommendations included mandatory English language learning for all asylum seekers as well as the right to work in any profession after 6 months. Throughout the year Global Link continued to press for these changes, if unsuccessfully.

**Gisela Renolds**  
**Executive Director**

## GLOBAL LINK (LANCASTER)

### TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their report and accounts for the year ended 31 March 2025.

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 2<sup>nd</sup> 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  
John Hammond (Chair)  
Patrice Van Cleemput  
Steven Shyaka  
Thomas Cahill – resigned 30 May 2024  
Debbie Mace – resigned 27 June 2024  
John Braithwaite  
Omar Jouzdan – resigned 14 February 2025  
Winsa Anam – appointed 1 October 2024  
Clíodhna Mulhern – appointed 1 October 2024  
Sophia Rattan – appointed 8 May 2025, resigned 15 August 2025

#### Staff

Gisela Renolds  
Alison Lloyd Williams  
Wael Altarrh  
Eleanor Denvir  
Vasiliki Makri  
Shorouk Shaheen  
Megan Crossley  
Ahmad Feroz  
Silvia Rossi  
Akuat Deng  
Anthony Briggs

#### 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 2025**

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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.

#### **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](http://www.documentingdissent.org.uk), [www.learningfromthepast.net](http://www.learningfromthepast.net) and more recently [www.migrationstoriesnw.uk](http://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](http://www.refugeehome.uk) but is currently not operational as the time required to maintain it is not funded.

#### **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 and gardening, interpretation and casework support.

## **GLOBAL LINK (LANCASTER)**

### **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Members**

We have no paying members. Indeed, we have decided that we will amend the membership section of our constitution to reflect the changing nature of our organisation.

#### **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 is reviewed annually. We continue to regularly review the strategic plan, and the Executive Director provides detailed narrative and financial quarterly reports to 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 £585,194 of which £144,243 are restricted funds and £440,951 are unrestricted.

£271,972 of these unrestricted reserves are designated to a buildings reserve and £69,901 are held in the revaluation reserve as per the reserves policy set out below.

The balance of the unrestricted funds, £99,078 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 2025-2026, 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 £44,575, which is 6 months of staffing and overhead costs.

#### **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 Awards for All), Lancaster City Council, Lancashire County Council, the Henry Smith Trust, Pots of Possibility, Keystone, the £5k from Evan Cornish and NERC.

## **GLOBAL LINK (LANCASTER)**

### **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025**

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#### **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 22, 2025 .....

## **GLOBAL LINK (LANCASTER)**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL LINK (LANCASTER) FOR THE YEAR ENDED 31 MARCH 2025**

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I report on the accounts of the company for the year ended 31 March 2025 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) FCA**  
MHA  
14 Mannin Way  
Lancaster Business Park  
Lancaster  
LA1 3SW

December 22, 2025

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**GLOBAL LINK (LANCASTER)****STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2025**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
<b>Income from:</b>					
Donations and legacies	<b>3</b>	<b>6,348</b>	<b>-</b>	<b>6,348</b>	19,610
Charitable activities	<b>4</b>	<b>45,609</b>	<b>350,448</b>	<b>396,057</b>	462,530
Other trading activities	<b>5</b>	<b>7,125</b>	<b>-</b>	<b>7,125</b>	8,278
Other	<b>6</b>	<b>6,060</b>	<b>-</b>	<b>6,060</b>	20,883
<b>Total</b>		<b>65,142</b>	<b>350,448</b>	<b>415,590</b>	511,301
<b>Expenditure on:</b>					
Charitable activities	<b>7</b>	<b>74,708</b>	<b>316,598</b>	<b>391,306</b>	379,179
<b>Total</b>		<b>74,708</b>	<b>316,598</b>	<b>391,306</b>	379,179
<b>Net income/(expenditure)</b>		<b>(9,566)</b>	<b>33,850</b>	<b>24,284</b>	132,122
<b>Transfers between funds</b>	<b>20</b>	<b>(297)</b>	<b>297</b>	<b>-</b>	-
<b>Gain on revaluation of fixed assets</b>	<b>11</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>	-
<b>Net movement in funds</b>		<b>60,137</b>	<b>34,147</b>	<b>94,284</b>	132,122
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>380,814</b>	<b>110,096</b>	<b>490,910</b>	358,788
<b>Total funds carried forward</b>	<b>15</b>	<b>440,951</b>	<b>144,243</b>	<b>585,194</b>	490,910

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 13 to 28 form part of these financial statements.

**GLOBAL LINK (LANCASTER)****BALANCE SHEET****AS AT 31 MARCH 2025**

		2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	11	444,721	386,786
<b>Current assets</b>			
Debtors	12	15,595	79,596
Cash at bank and in hand		216,801	141,695
		<b>232,396</b>	221,291
<b>Creditors: amounts falling due within one year</b>	13	<b>(24,755)</b>	(22,523)
<b>Net current assets</b>		<b>207,641</b>	198,768
<b>Total assets less current liabilities</b>		<b>652,362</b>	585,554
<b>Creditors: amounts falling due after one year</b>	14	<b>(67,168)</b>	(94,644)
<b>Net assets</b>		<b>585,194</b>	490,910
<b>Funds:</b>			
Restricted income funds		144,243	110,096
General Unrestricted funds		371,050	380,814
Revaluation reserve		69,901	-
<b>Total funds</b>	15	<b>585,194</b>	490,910

For the year ended 31 March 2025 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.

December 22, 2025

These accounts were approved by the members of the committee and authorised for issue on the .....  
and are signed on their behalf by:



.....  
**John Hammond**  
**Trustee**

**Company Registration Number:** 05143051

The notes on pages 13 to 28 form part of these financial statements.

## GLOBAL LINK (LANCASTER)

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 2025**

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**1 Accounting policies (continued)****Tangible fixed assets**

Tangible fixed assets are stated at cost, except for certain properties held at revaluation. Depreciation is provided to write assets down to their residual values over their useful lives. Revaluation gains are taken to a revaluation reserve within designated funds.

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.

**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 2025**

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**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 2025**

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**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 2025 £	Total 2024 £
Donations	6,348	-	6,348	17,065
Gift Aid	-	-	-	2,545
	6,348	-	6,348	19,610

In the comparative period, of the income received from donations all was unrestricted.

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****4 Income from charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Afghan Housing	-	-	-	4,355
ARAP/UKRS Family payments & expenses	-	-	-	540
Art project	-	4,590	4,590	394
BLF - Reaching Communities	-	41,846	41,846	65,298
City of Sanctuary - ESOL	6,296	-	6,296	1,873
City of Sanctuary - Family learning	-	-	-	1,500
Charities Aid Foundation	19,737	-	19,737	-
Closing Loops Project	-	-	-	54,914
Clothworkers Foundation	-	-	-	25,000
Evan Cornish	-	4,999	4,999	-
Escape to safety	-	19,950	19,950	-
CVS- food grant	-	-	-	6,000
Ernest Cook Trust- Blue influencer project	-	20,397	20,397	20,000
Ernest Cook Trust- Carnforth primary school	-	5,310	5,310	-
Ernest Cook Trust- Rylands Project	-	5,080	5,080	-
Henry Smith	-	44,642	44,642	47,875
HLF - Migration Stories	-	50,884	50,884	71,148
Lancaster University	600	-	600	1,217
LCC- Morecambe ESOL Hub	-	1,990	1,990	-
LCC - ARAP/UKRS Resettlement Project	-	49,000	49,000	60,000
LCC - ASR Advice & Support	-	20,000	20,000	20,000
LCC - Christmas party	-	2,000	2,000	2,000
LCC - Drop in sessions	-	2,000	2,000	2,000
LCC - ESOL	-	-	-	9,998
LCC - Football	-	-	-	3,580
LCC - Ukraine Welfare	14,220	-	14,220	30,000
LCC- Parent toddler ESOL	-	1,996	1,996	-
LCC- Human rights day	-	392	392	-
LCC- Pre Entry ESOL 2024	-	1,956	1,956	-
LCC- Global dance party	-	2,000	2,000	-
LCC- Refundable Syrian family expenses	-	6,296	6,296	-
LCC- Other grants	1,450	-	1,450	-
Reaching Communities	-	65,120	65,120	-
LIF Grants	-	-	-	1,992
Homes for Ukraine	2,718	-	2,718	-
Migrant Help - helpline	-	-	-	4,960
NERC - growing roots funding	-	-	-	8,000
NHS- mental health scheme	-	-	-	5,000
Peoples Voices Media - Home	-	-	-	2,769
Sport England	-	-	-	9,667
Tara centre	-	-	-	50
University of Hull- educational resources	-	-	-	2,400
Other Small grants	588	-	588	-
	<b>45,609</b>	<b>350,448</b>	<b>396,057</b>	<b>462,530</b>

In the comparative period, of the income received from charitable activities, £70,115 was unrestricted and £392,415 was restricted.

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****5 Other trading income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Educational services	<b>6,375</b>	-	<b>6,375</b>	4,278
Exhibition hire	<b>750</b>	-	<b>750</b>	4,000
	<b>7,125</b>	-	<b>7,125</b>	8,278

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

**6 Other income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Membership	-	-	-	265
Interest	<b>2,765</b>	-	<b>2,765</b>	903
Rental income	<b>3,295</b>	-	<b>3,295</b>	19,715
	<b>6,060</b>	-	<b>6,060</b>	20,883

In the comparative period, all other income was unrestricted.

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****7 Expenditure on Charitable Activities**

	Promotion of Charitable Activities £	Total 2025 £	Total 2024 £
Wages and salaries	240,793	240,793	244,232
Freelance salaries	7,625	7,625	2,392
Employer National Insurance contribution	13,370	13,370	12,703
Employer pension contributions	11,835	11,835	11,945
Telephone and WIFI costs	2,209	2,209	2,638
Postage stationery and consumables	2,325	2,325	2,959
Organisational meeting costs	-	-	594
Promotion and marketing	4,358	4,358	368
Project materials	6,476	6,476	5,624
Recruitment	-	-	124
Staff travel and subsistence	4,881	4,881	1,889
Volunteer travel and subsistence	2,390	2,390	2,612
Venue hire	3,665	3,665	6,005
Fundraising costs	14	14	30
Office and public liability insurance	3,719	3,719	3,501
Rent and rates	4,363	4,363	4,956
Bank charges	(21)	(21)	31
Other interest	4,678	4,678	5,638
Training	4,562	4,562	1,650
Professional fees	7,986	7,986	5,902
General building costs	3,560	3,560	2,171
Renovation volunteer costs	102	102	1,322
Office equipment	1,152	1,152	1,605
Event costs	17,714	17,714	10,169
Sundries	5,624	5,624	1,894
Payments to partners	14,042	14,042	26,122
Subscriptions and licences	1,468	1,468	2,726
ARAP/UKRS family payments and expenses	591	591	5,456
Syrian family expenses	6,176	6,176	-
Depreciation	12,065	12,065	10,205
Loss on theft	1,062	1,062	-
Direct Project costs	500	500	-
Support costs (note 8)	2,022	2,022	1,716
	<b>391,306</b>	<b>391,306</b>	379,179

Of the above expenditure, £316,598 (2024: £330,628) was made against restricted funds.

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Support costs**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Independent examination fees	<b>2,022</b>	1,716
	<b>2,022</b>	1,716

**9 Net income/(expenditure)**

	<b>2025 £</b>	<b>2024 £</b>
<b>Net income/(expenditure) is stated after charging:</b>		
Depreciation	<b>12,065</b>	10,205
Independent examiner's remuneration; independent examination fee	<b>2,022</b>	1,716

**10 Analysis of staff costs**

<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	<b>240,793</b>	244,232
Employer National Insurance contribution (net of Employment Allowance)	<b>13,370</b>	12,703
Employer pension contributions	<b>11,835</b>	11,945
	<b>265,998</b>	268,880
<b>Number of employees</b>	<b>2025 No</b>	<b>2024 No</b>
Number of staff	<b>13</b>	14

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 £11,835 (2024: £11,945) to this scheme.

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****11 Tangible fixed assets**

	<b>Building £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2024	376,077	20,914	396,991
Additions	-	-	-
Disposals	-	-	-
Revaluations	70,000	-	70,000
<b>At 31 March 2025</b>	<b>446,077</b>	<b>20,914</b>	<b>466,991</b>
<b>Depreciation</b>			
At 1 April 2024	4,977	5,228	10,205
Charge for the year	6,837	5,228	12,065
Eliminated on disposals	-	-	-
<b>At 31 March 2025</b>	<b>11,814</b>	<b>10,456</b>	<b>22,270</b>
<b>Net book value</b>			
<b>At 31 March 2025</b>	<b>434,263</b>	<b>10,458</b>	<b>444,721</b>
At 1 April 2024	371,100	15,686	386,786

Buildings with a carrying amount of £434,263 (2024: £371,100) have been pledged to secure borrowings of the company. Building costs include land estimated £50,000 (2024: £98,000).

In February 2025 a revaluation of the land and buildings owned by Global Link (Lancaster) was carried out by Fisher Wrathall Surveyors.

The original cost of the property was £280,000; the revaluation resulted in an increase of £70,000. Of which £118,000 was the revalue of the building however the value of the land was reduced by £48,000. The net book value of the property after the revaluation at 31 March 2025 was £341,843 (2024: £276,767).

The £70,000 has been credited to the Revaluation reserve within unrestricted funds. No impairment losses were recognised during the year.

**12 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	<b>6,671</b>	25,157
Accrued income	<b>8,924</b>	54,439
	<b>15,595</b>	79,596

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****13 Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	4,461	2,047
Loans	9,154	10,264
Social security and pension creditors	8,458	7,616
Accruals	2,682	2,596
	<b>24,755</b>	<b>22,523</b>

Loans totalling £4,077 (2024: £5,178) are secured by the company as detailed in note 11.

**14 Creditors: amounts falling due after one year**

	2025 £	2024 £
Individual loans	35,000	40,000
EBS Mortgage	32,168	54,644
	<b>67,168</b>	<b>94,644</b>

Loans totalling £32,168 (2024: £54,644) are secured by the company as detailed in note 11.

**15 Analysis of funds: current year**

	At 1 April 2024 £	Income £	Expenditure £	Gain on Revaluation £	Transfers £	At 31 March 2025 £
<b>General Unrestricted funds</b>						
General fund	77,714	65,142	(74,708)	70,000	(39,070)	99,078
Designated building fund	273,100	-	-	-	(1,128)	271,972
Roof and Insulation repair fund	30,000	-	-	-	(30,000)	-
	<b>380,814</b>	<b>65,142</b>	<b>(74,708)</b>	<b>70,000</b>	<b>(70,198)</b>	<b>371,050</b>
<b>Revaluation reserve</b>						
Land and buildings	-	-	-	-	69,901	69,901
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,901</b>	<b>69,901</b>
<b>Total Unrestricted funds</b>	<b>380,814</b>	<b>65,142</b>	<b>(74,708)</b>	<b>70,000</b>	<b>(297)</b>	<b>440,951</b>

Roof repair designated fund has been used in the year therefore transferred back to the general fund.

As the building was acquired, the designated building fund is now reflecting the net book value of the building less the revaluation element.



**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****15 Analysis of funds: current year (continued)**

	At 1 April 2024 £	Income £	Expenditure £	Gain on Revaluation £	Transfers £	At 31 March 2025 £
<b>Restricted funds</b>						
BLF - Reaching Communities	23,886	41,846	(46,256)	-	-	19,476
LCC - Refugee & Local League	340	-	(300)	-	-	40
LIF - Refugee Football & Gym	753	-	(846)	-	93	-
LCC - Refugee Football	207	-	-	-	-	207
LIF - UoC Football & Refugee Team	909	-	-	-	-	909
LIF - Christmas party for ASR	448	2,000	(2,017)	-	-	431
Morecambe ESOL Hub	456	1,990	(1,171)	-	-	1,275
LCC - Drop in sessions	545	2,000	(393)	-	-	2,152
ARAP Resettlement Project	1,153	49,000	(38,443)	-	-	11,710
Heritage Lottery Fund	5,549	50,884	(50,745)	-	-	5,688
LCC ESOL for ARAP	6	-	-	-	-	6
BLF Closing Loops	26,805	-	-	-	-	26,805
Henry Smith	(1,010)	44,642	(43,165)	-	-	467
Community Health Integration Fund	500	-	-	-	-	500
LCC - ASR Advice & support	14,437	20,000	(19,851)	-	-	14,586
NHS Mental Health Scheme	5,000	-	-	-	-	5,000
LCC - ESOL 23/24	1,663	-	(1,663)	-	-	-
Pots of Possibility	2,317	-	(2,040)	-	-	277
Ernest Cook Trust - Blue Influencers	17,136	20,397	(17,268)	-	-	20,265
Ernest Cook Trust- Carnforth primary school	-	5,310	(1,797)	-	-	3,513
Ernest Cook Trust- Rylands Project	-	5,080	(1,788)	-	-	3,292
Sport England 2024	8,996	-	(8,643)	-	-	353
Evan Cornish	-	4,999	(3,560)	-	-	1,439
Escape to Safety	-	19,950	(630)	-	-	19,320
LCC- Parent toddler ESOL	-	1,996	(1,283)	-	-	713
LCC- Human rights day	-	392	(414)	-	22	-
LCC- Pre Entry ESOL 2024	-	1,956	(1,946)	-	-	10
LCC- Global dance party	-	2,000	(2,083)	-	83	-
LCC- Refundable Syrian family expenses	-	6,296	(6,177)	-	-	119
Reaching Communities	-	65,120	(60,971)	-	-	4,149
Art Project	-	4,590	(3,049)	-	-	1,541
LIF walking project	-	-	(99)	-	99	-
	<b>110,096</b>	<b>350,448</b>	<b>(316,598)</b>	<b>-</b>	<b>297</b>	<b>144,243</b>
<b>Total funds</b>	<b>490,910</b>	<b>415,590</b>	<b>(391,306)</b>	<b>70,000</b>	<b>-</b>	<b>585,194</b>

**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.

## GLOBAL LINK (LANCASTER)

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 15 Analysis of funds: current year (continued)

**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.

**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

## GLOBAL LINK (LANCASTER)

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 15 Analysis of funds: current year (continued)

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

**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.

**Ernest Cook Trust- Carnforth primary school** - Ernest Cook Trust Funding for Carnforth Primary school children to implement the climate action project.

**Ernest Cook Trust- Rylands Project** - Ernest Cook Trust Funding for the Rylands Primary school children to implement the Blue Festival project

**Evan Cornish** - Funding for Global Link and the RAIL (refugees, asylum seekers in Lancaster) to campaign for refugee rights

**Escape to Safety** - Funding for the Escape to Safety exhibition to be hosted in schools and supported by workshops from GL and Lancashire Youth Challenge

**LCC- Parent Toddler ESOL** - Funding for Global Link's English teacher to run English language parent and toddler classes

**LCC- Human rights day** - Funding to hold an awareness raising event about Syria for the general public

**LCC- Pre Entry ESOL 2024** - Funding for English teachers to teach a pre-entry English language and literacy class

**LCC- Global dance party** - Funding to host dance nights at the Gregson Centre for refugees and local people

**LCC- Refundable Syrian Family expenses** - Global Link provides Housing costs for the Syrian resettlement family

**Reaching Communities** - Funding for refugee support and community cohesion activities

**LIF Walking project** - Funding for monthly walks with refugees in the Lake District

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****16 Analysis of funds: prior year**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Unrestricted funds</b>					
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
	<b>326,138</b>	<b>118,886</b>	<b>(48,551)</b>	<b>(15,659)</b>	<b>380,814</b>
<b>Restricted funds</b>					
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)	-	-
	<b>32,650</b>	<b>392,415</b>	<b>(330,628)</b>	<b>15,659</b>	<b>110,096</b>
<b>Total funds</b>	<b>358,788</b>	<b>511,301</b>	<b>(379,179)</b>	<b>-</b>	<b>490,910</b>

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 2025****17 Analysis of net assets between funds: current year**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	444,721	-	<b>444,721</b>
Current assets	88,153	144,243	<b>232,396</b>
Creditors: amounts falling due within one year	(24,755)	-	<b>(24,755)</b>
Creditors: amounts falling due in more than one year	(67,168)	-	<b>(67,168)</b>
	440,951	144,243	585,194

**18 Analysis of net assets between funds: prior year**

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

**GLOBAL LINK (LANCASTER)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

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**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 31/03/2025	Balance at 31/03/2024
Trustee	Patrice Van Cleemput	Loan	5,000	1.5%	5,000	5,000
Executive Director	Gisela Renolds	Loan	10,000	3.0%	8,000	9,000
Trustee in financial year	Debbie Mace	Loan	10,000	1.5%	10,000	10,000

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 £549 (2024: £525).

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**

There have been no transfers this year. During the prior 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.