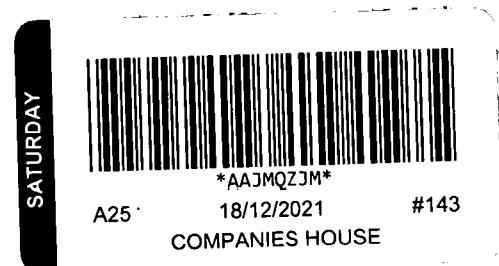


REGISTERED COMPANY NUMBER: 02700424 (England and Wales)
REGISTERED CHARITY NUMBER: 1117513

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Joint Council for the Welfare of
Immigrants



Joint Council for the Welfare of
Immigrants

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

The trustees are pleased to present their annual directors' report, accompanied by the financial statements of the charity for the year ended 31st March 2021, prepared to meet the requirements for a directors' report and of the Companies Act. These financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

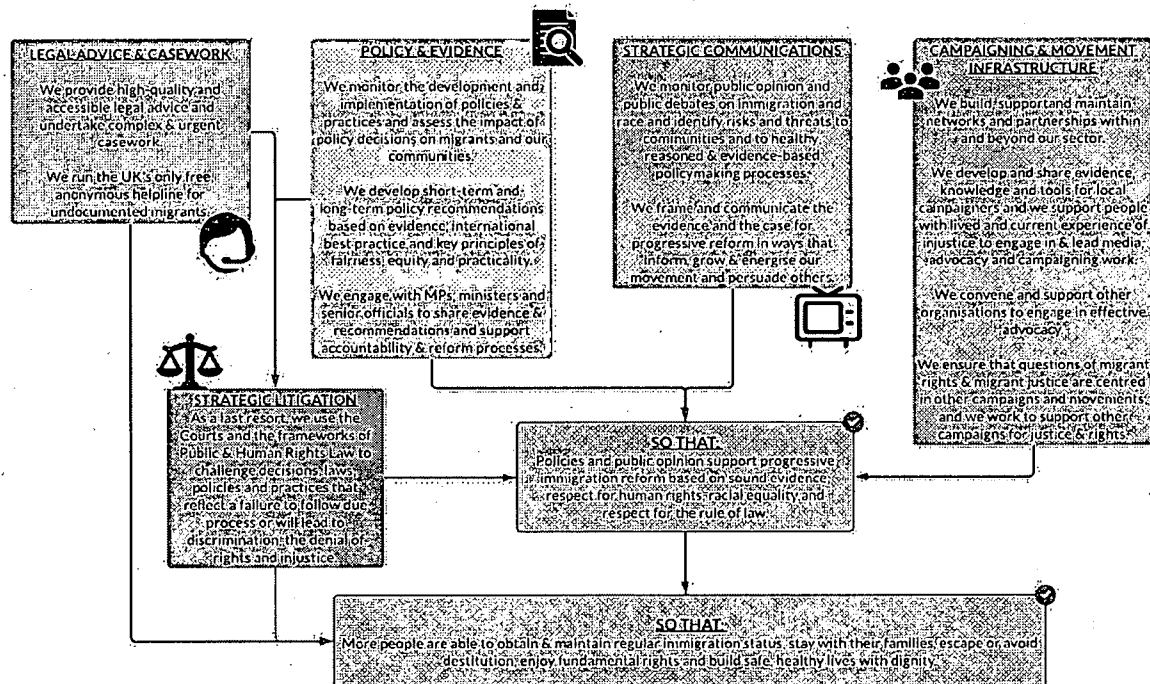
OUR PURPOSE AND ACTIVITIES

The Joint Council for the Welfare of Immigrants (JCWI) is an independent national charity established in 1967. We work to ensure justice and fairness in immigration and asylum law and policy and we provide direct legal advice and assistance to those affected by UK immigration control.

Our Vision

JCWI works toward a vision of the UK in which immigration, asylum and nationality law and policy are based on sound evidence, promote the rule of law, and are underpinned by respect for human rights and dignity. It is a vision of the UK in which no person or family is made vulnerable or destitute or faces the denial of fundamental human rights simply because they have migrated.

Our Work



Public Benefit

Since our inception in 1967, we have provided vital legal assistance and advice to many thousands of vulnerable and at-risk individuals and families affected by British immigration, asylum, and nationality law. These service-users are often in desperate need, with no other source of reliance advice and support.

We monitor the impacts and the potential impacts of policies on the lived experience of people subject to immigration control and we produce high quality, trusted briefings and sound evidence for parliamentarians, campaigners, and the media. This helps to ensure that debates about immigration and asylum policy are grounded in evidence and lived experience and reflect the urgent need for policy to protect and promote rights and dignity.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

JCWI is the only national organisation in its field that has never sought or accepted central government funding. We are uniquely positioned as an independent source of support and an independent watchdog for rights, free from the influence of government and without affiliation to any political party. We are needed now, more than ever.

Our Staff and Volunteers

JCWI has eighteen full-time staff and two part-time staff. No volunteers were employed in the year to 31 March 2021.

Our Work and Impact

Covid-19

Like all organisations, our activities, our priorities, and our ways of working over the last year have been acutely affected by the pandemic. It has had a profound impact on the ways in which we have been able to work, on the needs of the communities we support and serve, and on a range of policy issues which have required urgent attention.

Thanks to early planning, we were quick to adapt to the requirement to work remotely and most of our staff have continued to work remotely since March 2020. Using tools such as Zoom and Teams, we have been able to keep our staff connected with each other and with our partners and service users.

However, we know that face-to-face contact is so often essential for building trust and providing meaningful support and we recognise that the impact of social distancing and lockdowns has been felt most acutely by people who may already be vulnerable or lonely, including our service users. Since September 2020 we have therefore regularly facilitated safe, socially distant in-person meetings with service users onsite.

In an extraordinarily challenging year, we are incredibly grateful to our funders and donors whose generosity and support has allowed organisations like ours to not only maintain our core activities but go further where needed, to help and champion those in need during the pandemic.

Legal Advice & Casework

Between 1 April 2020 and 31 March 2021, and under challenging, and ever-changing circumstances, our team of 7 caseworkers and solicitors:

- Responded to nearly 600 urgent calls to our anonymous helpline
- Supported over 100 individuals and families through our outreach sessions with the British Red Cross and the Hackney Migrants Centre
- Worked on 286 cases, securing status and protection for over 100 individuals and families.

However, our casework team's impact is measured far beyond numbers. In recent years the team has become a centre of excellence for creative, specialist and strategic legal work that advances the rights of migrants by challenging unfair or unjust practices and establishing precedent. This year was no exception. Highlights include:

- Successfully challenging the Home Office's visa fee waiver policy. The Home Office conceded that the policy was unlawful and committed to publish a new policy.
- Successfully applying for changes to the Home Office's policy regarding risk to Biafran separatists, significantly widening the categories of people deemed at-risk.
- Intervening in the case of AK (Afghanistan) [2021] EWCA Civ 1038, challenging the lawfulness of para 309A of the Immigration Rules in relation to family reunion applications by de facto adopted children. Whilst permission was refused on the basis of procedural issues, the Court of Appeal was unambiguous in its assessment that para 309A is irrational and unlawful as it renders it impossible for the de facto adopted child of a refugee to satisfy the relevant Rules.
- Successfully challenging country guidance for Sri Lanka, leading to official recognition of the risks faced by Tamil seekers of asylum (and their families) identified by the Sri Lankan government as having engaged in 'political activities' while abroad.
- Successfully challenging Covid-19 guidance issued by the President of the Tribunals, allowing for certain types of appeal to be decided without any hearing. We are now building on this hard-won victory to ensure that rights are protected or reaffirmed for any person whose right to a hearing was denied.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

One of our Strategic Objectives for 2019-22 is to build on our team's expertise as specialist legal practitioners to develop more targeted, strategic programmes of legal work. This work gathered pace this year, with the following activities and outcomes:

- We established a new advice project in partnership with private legal firms to prepare Windrush Compensation Claims, under the supervision of JCWI's solicitors.
- We helped to establish the Windrush Justice Clinic, in partnership with the Claudia Jones Organisation, North Kensington and Southwark Law Centres, the University of Westminster, the University of Greenwich and London South Bank University. The Clinic will provide advice and representation to survivors of the Windrush Scandals.
- With support from the Legal Education Foundation, we created a Justice First Fellowship Post at JCWI, launching a project on post-Dublin family reunion, through which we will provide advice and representation to seekers of asylum in Europe wishing to reunite with family members in the UK, collect data and identify potential test cases for strategic litigation and provide support within a pan-Europe network of organisations and agencies.

We have also committed to provide more holistic support for our service users. Over the past year, this work was more important than ever and included:

- Utilising our designated Migrant Defence Fund to:
 - Provide emergency accommodation for clients. These interventions were particularly important for clients with pending asylum claims or appeals, including clients with young children or with acute mental health difficulties, who would otherwise be street homeless during the pandemic.
 - Provide urgent financial support for food and necessities for those whose asylum support was not yet in place. This support was a lifeline for many during the pandemic, particularly during the period in which the Aspen card changeover failed, leaving hundreds without access to food or financial support.
- Recruiting a dedicated support worker to coordinate these interventions and to provide other forms of support to our clients, including:
 - Ensuring that all clients who needed help were registered with their GPs or could otherwise access the Covid-19 vaccination programme.
 - Attending Home Office appointments and Tribunal hearings with clients, guiding them through the change in process during the pandemic and providing much needed support - in one instance, this included providing mental health first aid during an acute mental health crisis triggered by a Home Office appointment
- We ran our first ever Christmas Appeal, raising over £12,000 to buy and send care packages to every single one of our service users and their families ahead of Christmas.

The team's work sharing expertise and building relationships with communities and other civil society organisations has also grown this year, despite the limitations on social contact. This work has included:

- Providing advice surgeries for Tamil Solidarity so that seekers of asylum can make use of the widened Country Guidance following our successful challenge.
- Running information sessions for the Kanlungan Filipino Consortium, to help members identify and understand steps they can take to regularise their immigration status.
- Providing training to practitioners, clinicians, and social workers on the intersection of mental illness and asylum law in the UK and Republic of Ireland.
- Providing training to doctors at Freedom from Torture on the assessment of suicide risk in medico-legal awards.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

In a uniquely difficult year, with the pandemic's impacts felt in both the personal and professional, the team has provided an extraordinary level of support to those who have needed it. And despite the challenges posed by the day-to-day, they have gone above and beyond to widen the scope of their work, to be strategic and outgoing. It is for these reasons, among many others, that JCWI was the proud recipient of the Legal Aid Team of the Year award at the 2020 Legal Aid Lawyer of the Year Awards and was once again awarded a rating of "Excellence" in the 2021 Legal Aid Agency Peer Review.

Policy, Advocacy, Campaigns & Communications

As one might expect, our policy, campaigning and communications work was shaped significantly by the pandemic.

CAMPAIGNS

Our work has prioritised the following key themes this year:

- Protecting the rights, health, and wellbeing of migrants during the pandemic.
- Dismantling the Hostile Environment and ensuring that the lessons of the Windrush Scandals are learned and implemented across government.
- Challenging racial discrimination and secrecy in the use of digital or algorithmic systems for immigration decision making.
- Defending the right to asylum, regardless of the type of journey made to the UK.
- Creating new and accessible routes for undocumented people back to regular status.

Protecting rights during the pandemic

At the start of the pandemic, we coordinated over 100 groups urging immediate government action to protect at-risk migrants from sickness and poverty. Since March 2020, nearly 2000 people have added their names to our call for all of us to be protected through the crisis. Unfortunately, many of the warnings we issued have been proven accurate by events, with migrant workers becoming acutely sick and dying from Covid-19 in disproportionate numbers, with immigration policies (including restrictions on the right to work and on recourse to public funds) playing no small part in this tragedy.

In the face of government inaction, we worked with trades unions and other partners to force high profile concessions from ministers, including the reversal of the government's positions on the rights of bereaved families and the extortionate fees charged to migrant health workers to remain in the country.

We worked closely with Stephen Timms MP to raise concerns about the impact of No Recourse to Public Funds (NRPF) conditions during the pandemic. This work included writing to the Minister, helping to organise a Westminster Hall Debate and helping to draft an Early Day Motion on NRPF.

In late 2020, we wrote to the government with other organisations to demand that all migrants, regardless of immigration status, should be given safe and secure access to the Covid-19 vaccination programme. We continue to monitor whether this has been delivered.

And thinking beyond the pandemic, we contributed to high level conversations about the shape of the UK's recovery, working with John McDonnell MP on his Claim the Future project, and with a broad coalition of advocates and organisations on the "The Other National Debt" project.

Dismantling the Hostile Environment

Recognising the acute impact of the pandemic on migrant frontline or essential workers, particularly undocumented workers, we launched a new campaign calling for equal rights for migrant workers. "Work It Out" launched on 11 December with an incredible and well received panel discussion, chaired by Nadia Whittome MP, who is a leading migrant workers' rights campaign within Parliament. The launch was accompanied by an Early Day Motion signed by 39 MPs.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

Digital Government

Working with new charity FoxGlove, we forced the government to abandon its racist system of algorithmic visa decision making. This was the first legal win of its kind anywhere in the world. In 2021 we have started new work with FoxGlove and other partners to draw closer scrutiny and attention to the increasing use of digital decision making and the lack of adequate protections for migrants' rights to privacy and data security.

Defending the right to asylum

With renewed and sustained media attention being paid to the arrival of asylees on the coast of Kent, we engaged in extensive media work to defend the rights of all asylum seekers. We coordinated sector partners to push for new rights for people on the European mainland who wish to make an asylum claim in the UK, and led the development of new policy proposals that would, if implemented, help alleviate the problem of dangerous journeys being made. Over 3000 people signed our letter calling on their MP to push for safe and legal routes to the UK.

Routes to regularisation

After 2 years of planning and research, we published our landmark report 'We Are Here', which meticulously and powerfully sets out the reality of life as an undocumented person in the UK, the journey to irregularity and the simple steps that governments could take to create safe routes back to regular status. The publication of the report marked the launch of our 'We Are Here' campaign. As with the report itself, the launch was shaped and led by people with lived experience of irregularity. Marking the launch, an Early Day Motion was signed by 74 MPs from across parties.

In numbers

We refreshed our approach to digital media, and saw our audiences grow significantly over the year. Our email list grew by more than 200% from 4,500 to 14,200. Our Twitter audience grew by nearly 50% from 23,000 to 33,000. Our Facebook audience by more than 60% from 3,000 to 4,900. And we launched our Instagram channel, accumulating 2,615 followers in a few short months.

367 regular givers and new members joined the organisation, and for the third year in a row we saw our income from donations and legacies grow by over 30%, while keeping fundraising costs below 1.5% of total expenditure.

JCWI staff spoke at over 50 events organised by and with sector partners or politicians, and our spokespeople made over 350 appearances in broadcast media.

We supported over 100 MPs from all parties to raise questions and concerns, to speak in support of amendments to legislation, and to champion the rights of all migrants in parliament.

TRAINING

One of our strategic objectives for 2019-22 is to agree the long-term future of our Training programme. After several years of sustained decline in demand and revenue, we made the decision in 2020 to close the Training department and merge its activities into our outreach and events work. We have refocused this work away from revenue generation and closer toward its original purpose, improving the quality of advice and building the capacity of other organisations to provide advice. Through this pared down programme, we have been able to provide free trainings to over 30 partner organisations on both legal and immigration advice and on advocacy, parliamentary engagement and communications. This work strengthens our movement and allows us to build stronger relationships with the grassroots groups that keep our movement going

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

Public Benefit Statement

In shaping our objectives for the year, and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

Principal Funding Sources

JCWI continues to self-generate income through training, membership and casework and continues to receive grant funding from trusts and foundations to support policy, campaigning, and communications work. We are grateful to our funders for their continued support for and belief in our work and our vision.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and consider that cash deposits meet their requirements.

Grant making Policy

To support a more resilient and connected network of grassroots organisations, JCWI continued its work this year in partnership with Patrick Vernon OBE and the Mayor of London to develop the Windrush Justice Fund. Criteria for the Fund were published on JCWI's website and on the website of the Mayor of London and applications were received from organisations working with members of the Windrush Generation and their descendants. Donations to this fund were received from the public between 2018 and 2020 and a further £20,000 was received from the Mayor of London for use exclusively within London.

Grants were awarded by a panel comprising:

- Mr Patrick Vernon, OBE (Campaigner, Commentator and Community Leader)
- Dr Debbie Weekes-Bernard (Deputy Mayor of London) (only for London grants)
- Mr Michael Braithwaite (Windrush Campaigner)
- Ms Susan Cueva (JCWI Trustee)
- Mr Satbir Singh (JCWI Chief Executive)

Grants were awarded in two rounds, with panel members scoring applications against the grant criteria and approving proposed grantees by majority vote. Grants are awarded subject to recipients satisfying checks on their charitable status and activities and grantees are required to complete a monitoring and evaluation report no later than one year after the end of the funding period.

Recognising the immense challenges faced by communities through Covid and into winter, we also launched the Windrush Winter Emergency Appeal. Over £30,000 was raised through this appeal, including donations of more than £10,000 from StrongBack Productions and the Sigrid Rausing Foundation, with all funds to be granted to grassroots groups providing direct support to members of the Windrush Generation and their descendants. Applications were received through an open process, and Grants were awarded by a panel comprising:

- Dominique Le Gendre (Composer and Artistic Director of StrongBack Productions)
- Mr Satbir Singh (JCWI Chief Executive)

Grants under this scheme were similarly awarded in two rounds, with panel members scoring applications against the grant criteria and approving proposed grantees by majority vote. Grants are awarded subject to recipients satisfying checks on their charitable status and activities and grantees are required to complete a monitoring and evaluation report no later than one year after the end of the funding period.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

Reserves Policy

In 2020, the Directors approved a new financial strategy that supports JCWI to build on and consolidate changes to its income, expenditure, and activities over the past three years. This includes strengthening JCWI's existing policy for the maintenance of unrestricted reserves.

The Directors consider that JCWI should maintain cash reserves of not less than £150,000 for the purposes of maintaining adequate cash flow and unrestricted reserves of between £450,000 and £500,000 for the purposes of maintaining financial sustainability. These figures have been calculated by taking a portfolio approach to the calculation and quantification of risk.

The Directors consider that by maintaining reserves at this level, JCWI will be able to maintain financial sustainability and the means to meet its charitable objectives for the foreseeable future. The Directors review the level of required reserves on an annual basis.

During the year the Charity's income amounted to £1,224,372 (As restated 2020 – £858,711) and surplus for the year ended of £54,281 (As restated 2020 – deficit £59,044). As at the year-end accounts showed funds of £674,682 (As restated 2020 - £620,401), of which £216,999 (2020 - £124,395) was restricted. The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at 31st of March 2021 were £396,133 (As restated 2020 – £432,019).

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Joint Council for the Welfare of Immigrants (JCWI) (the word 'Limited' being omitted by license from the Board of Trade) is a Company Limited by guarantee and not having a capital divided by shares.

The charity was incorporated on 25th March 1992 and amended by Special Resolution on 20th November 2004. It registered as a charity on 8th January 2007 under Registration Number 1117513 and the Company Registration Number is 02700424.

Recruitment and Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by the Trustees. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

The Board of Trustees (the 'Executive Committee') has the power to appoint additional Trustees as it considers fit to do so. They are selected based on their skills, experience, and the contribution that they may make to the governance of the organisation. The composition of the Board must be approved by the Members at the Annual General Meeting.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the Directors of the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up. The Board has the power to appoint additional Directors.

Trustee Induction and Training

The Trustees maintain a good working knowledge of charity and company law and best practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission, other Government, and voluntary organisation advisory websites. New Trustees are provided with copies of the Memorandum and Articles of Association and copies of previous years' minutes and are introduced to the activities of the charity by the existing Trustees. Training is made available as and when required.

Organisation

The Organisation is governed by the Executive Committee, which is also the Board of Directors. The Board approves the Organisation's Three-Year Strategy, the Annual Business Plan and Budget and all financial, risk and people management policies. The Board meets at least four times per year following the end of each financial quarter.

The Chief Executive and the staff exercise delegated authority for the design, delivery and evaluation of the Organisation's activities and provide written reports and financial statements to the Board in advance of its meetings.

Related Parties

Minoo Jalali-Naini, Daniel Wilsher, Gurpreet Bola and Alexandra Lopoukhine are trustees of both JCWI and the Immigrants' Aid Trust (IAT).

Pay Policy for Senior Staff

JCWI uses the NJC Scale for all staff positions. All salaries are commensurate with roles and experience and are subject to external evaluation every three years.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the Organisation's risk register, detailing risks JCWI may face.
- The establishment of systems and procedures to mitigate risks identified in the Register and regular review and evaluation of these systems and procedures.
- The implementation of procedures designed to minimise any potential impact on the Organisation should these risks materialise.

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02700424

Charity Number: 1117513

Directors and Trustees

Ms Gurpreet Kaur Bola (Chair)

Ms Nath Gbikpi (Vice-Chair)

Ms Farah Rangosch (Treasurer) - Resigned on 26/11/2020

Mr Hossein Hamedani (Treasurer) – Appointed on 25/03/2021 and resigned on 16/11/2021

Ms Alexandra Lopoukhine

Mr Alexander Teytelboym - Resigned on 25/03/2021

Ms Arëeba Hamid - Resigned on 25/03/2021

Mr Daniel Wilsher

Ms Minoo Jalali-Naini

Mr Pal Luthra

Ms Sahdya Darr - Resigned on 25/03/2021

Ms Susan Cueva

Ms Heather Catharine Ducharme - Appointed on 30/03/2021

Company Secretary: Satbir Lochan Kumar Singh

Senior Management Team: S Singh - Chief Executive Officer

C Patel - Legal Policy Director

N Burgess - Legal Director

Principal Address: 441 Caledonian Road Unit 4a Cally Yard, London, England, N7 9BG

Auditors: James Foskett, SKS Audit LLP, 3 Sheen Road, Richmond, TW9 1AD

Bankers: NatWest Bank Plc., 134 Aldersgate Street, London EC1A 4JB

Joint Council for the Welfare of
Immigrants

Report of the Trustees
for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Joint Council for the Welfare of Immigrants for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors 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 Directors 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 company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

A resolution will be proposed at the Annual General Meeting that SKS Audit LLP be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:



MS GURPREET KAUR BOLA
CHAIR

Date: 9 December 2021

Report of the Independent Auditors to the Members of
Joint Council for the Welfare of
Immigrants

Opinion

We have audited the financial statements of Joint Council for the Welfare of Immigrants (JCWI) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Joint Council for the Welfare of
Immigrants

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Foscett (Senior Statutory Auditor)
For and on behalf of SKS Audit LLP
3 Sheen Road, Richmond
TW9 1AD

Date: 10th December 2021

Joint Council for the Welfare of
Immigrants

Statement of Financial Activities
for the Year Ended 31 March 2021

		Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds As restated
	Notes	£	£	£	£
INCOME					
Grants and Donations	2	336,677	-	336,677	234,513
Charitable activities	4				
Charitable Activities		205,295	671,375	876,670	617,518
Other trading activities	3	<u>11,025</u>	<u>-</u>	<u>11,025</u>	<u>6,680</u>
Total		<u>552,997</u>	<u>671,375</u>	<u>1,224,372</u>	<u>858,711</u>
EXPENDITURE					
Raising funds	5	15,418	-	15,418	18,243
Charitable activities	5				
Case work & legal helplines		196,082	382,352	578,434	401,969
Training		30,578	22,467	53,045	51,814
Policy & campaigns		247,928	126,701	374,629	355,266
Communication & engagement		<u>114,847</u>	<u>33,718</u>	<u>148,565</u>	<u>90,463</u>
Total		<u>604,853</u>	<u>565,238</u>	<u>1,170,091</u>	<u>917,755</u>
Net Income/(Expenditure) and Net Movement in Funds for the year		<u>(51,856)</u>	<u>106,137</u>	<u>54,281</u>	<u>(59,044)</u>
RECONCILIATION OF FUNDS					
Transfer of Funds		13,533	(13,533)	-	-
Total funds brought forward (As restated)		<u>496,006</u>	<u>124,395</u>	<u>620,401</u>	<u>679,445</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>457,683</u></u>	<u><u>216,999</u></u>	<u><u>674,682</u></u>	<u><u>620,401</u></u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were initiated or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 17 to 31 form part of these accounts

Joint Council for the Welfare of
Immigrants

Balance Sheet
31 March 2021

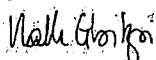
		2021	2020
		£	As restated £
FIXED ASSETS	Notes		
Tangible assets	10	17,175	14,174
CURRENT ASSETS			
Stocks	11	138,185	83,595
Debtors	12	479,064	338,927
Cash at bank and in hand		<u>203,099</u>	<u>352,908</u>
		820,348	775,430
CREDITORS			
Amounts falling due within one year	13	(162,841)	(169,203)
NET CURRENT ASSETS		<u>657,507</u>	<u>606,227</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		674,682	620,401
NET ASSETS		<u>674,682</u>	<u>620,401</u>
FUNDS	15		
Unrestricted funds			
General		413,308	446,193
Designated		44,375	49,813
Restricted funds		<u>216,999</u>	<u>124,395</u>
TOTAL FUNDS		<u>674,682</u>	<u>620,401</u>

The Trustees have prepared accounts in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Board of Trustees on 9th December 2021 and were signed on its behalf by:



MS GURPREET KAUR BOLA
CHAIR



MS NATH GBIKPI
VICE-CHAIR

The notes on pages 17 to 31 form part of these accounts

Joint Council for the Welfare of
Immigrants

Cash Flow Statement
for the Year Ended 31 March 2021

		2021	2020
	Notes	£	As restated £
Cash flows from operating activities			
Cash generated from operations	1	(135,655)	(130,365)
Net cash used in operating activities		(135,655)	(130,365)
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,154)	-
Net cash (used in)/provided by investing activities		(14,154)	-
Change in cash and cash equivalents in the reporting period		(149,809)	(130,365)
Cash and cash equivalents at the beginning of the reporting period		352,908	483,273
Cash and cash equivalents at the end of the reporting period		203,099	352,908

The notes form part of these financial statements

Joint Council for the Welfare of
Immigrants

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	As restated £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	54,281	(59,044)
Adjustments for:		
Depreciation	11,153	6,543
Decrease / (increase) in stock and work in progress	(54,590)	36,832
Decrease / (increase) in debtors	(140,137)	(220,644)
Decrease / (increase) in creditors	<u>(6,362)</u>	<u>105,948</u>
Net cash used in operations	<u>(135,655)</u>	<u>(130,365)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 As restated £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>352,908</u>	<u>(149,809)</u>	<u>203,099</u>
Total	<u>352,908</u>	<u>(149,809)</u>	<u>203,099</u>

The notes form part of these financial statements

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Joint Council for the Welfare of Immigrants (JCWI) meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net surplus of £54,281 for the year and free reserves of £396,133. The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income

All income is included in the SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Legal fees

Income from charitable activities includes income recognised as earned as the related services are provided in the form of legal fees.

Training income

Income from charitable activities includes income recognised as earned as the related services are provided in the form of training fees.

Membership fees

Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- a. Cost of raising funds comprises the cost of seeking grants and donations and their associated support costs.
- b. Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.
- c. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, management, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Windrush grant payments

Criteria for the Fund were published on JCWI's website and on the website of the Mayor of London and applications were received from organisations working with members of the Windrush Generation and their descendants.

1.8 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Executive Committee.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Executive Committee.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment	- 20% on net book value
Website	- 33.33% on cost

1.10 Stock and work in progress

Stock consists of legal case work in progress and is valued at the net realisable value. Provision is made where necessary for irrecoverable amount of work in progress

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.16 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

1.17 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount 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.

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. GRANTS AND DONATIONS

	Unrestricted Fund £	2021 £	2020 £
38 Degrees	-	-	15,194
The A B Charitable Trust	50,000	50,000	50,000
Atkin Foundation	-	-	5,000
The Elm Trust	-	-	20,000
Esmee Fairbairn Foundation	50,000	50,000	50,000
Esmee Fairbairn Foundation - top up grant	54,000	54,000	-
Hilden Charitable Fund	20,000	20,000	20,000
Immigrants' Aid Trust	30,000	30,000	30,000
Joseph Rowntree Charitable Trust	12,500	12,500	-
General Donations	101,482	101,482	44,319
Xmass Appeal	18,695	18,695	-
Total	<u>336,677</u>	<u>336,677</u>	<u>234,513</u>

The donations in 2020, totalling £234,513, were attributed all to unrestricted funds.

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Service charges income (IAT)	3,000	1,167
Fundraising Income	-	5,513
Furlough Grant	<u>8,025</u>	<u>-</u>
	<u>11,025</u>	<u>6,680</u>

Income from other trading activities in 2020, totalling £6,680, was all attributed to unrestricted funds.

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Fund	2021	2020 As restated
	£	£	£	£
Paul Hamlyn Foundation (Covid)	-	20,000	20,000	-
Esmée Fairbairn (Covid)	-	25,000	25,000	-
Case work and legal helplines				
Grants and donations:				
British Red Cross	-	15,600	15,600	39,000
Trust for London	-	42,080	42,080	37,844
Barings Foundation	-	40,000	40,000	-
Community Justice Fund (Access to Justice)	-	75,000	75,000	-
The Legal Education Foundation (Justice First Fellowship)	-	16,453	16,453	-
H, A & C Kroch Foundation (Client Support)	-	700	700	-
Contract income:				
UNISON - Advice line for members	25,500	-	25,500	25,500
Legal aid and certificated case fees	124,790	-	124,790	115,128
Private legal case fees	-	-	-	19,725
Articles and Talks	292	-	292	-
	<u>150,582</u>	<u>189,833</u>	<u>340,415</u>	<u>237,197</u>
Training				
Training fees	13,196	-	13,196	30,257
Publication sales	824	-	824	302
	<u>14,020</u>	<u>-</u>	<u>14,020</u>	<u>30,559</u>
Policy and campaigns				
Grants and donations:				
British Red Cross	-	16,000	16,000	40,000
Foxglove Legal	-	-	-	2,496
The Migration Foundation	-	12,150	12,150	32,776
New Philanthropy (Transition Advice Fund)	-	55,750	55,750	55,750
Paul Hamlyn Foundation	-	37,400	37,400	51,000
Foxglove Legal	-	29,181	29,181	-
Refugee Action (Respond and Adapt)	-	30,000	30,000	13,333
Sam and Bella Sebba Charitable Trust	-	8,000	8,000	8,000
Prism - The 39 Remember and Resist campaign	-	40,000	40,000	-
Trust for London	-	7,920	7,920	12,156
Unbound Philanthropy	-	100,000	100,000	50,000
Strategic Legal Fund via ILPA	-	5,864	5,864	-
Donations - Hostile digital environment	-	2,201	2,201	-
Donations - Windrush Winter Emergency Appeal	-	38,571	38,571	-
Donations - Windrush Justice Fund	-	2,723	2,723	4,375
Donations - UKCEN	-	8,309	8,309	7,629
Donations - Monitoring of EU Settlement Scheme	-	19,112	19,112	-
EPIM - Migrants Rights Centre in Ireland:				
Rise Up project	-	1,762	1,762	-
	<u>-</u>	<u>414,942</u>	<u>414,942</u>	<u>277,515</u>

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Communication and engagement:

Grants and donations:

Barrow Cadbury Trust	-	9,000	9,000	20,000
Paul Hamlyn Foundation	-	12,600	12,600	29,000
Membership subscriptions	32,229	-	32,229	23,247
Publications & Merchandise	8,464	-	8,464	-
	<u>40,693</u>	<u>21,600</u>	<u>62,293</u>	<u>72,247</u>
Total	<u>205,295</u>	<u>671,375</u>	<u>876,670</u>	<u>617,518</u>

The income from charitable activities in 2020, totalling £617,518, was attributed to £214,159 unrestricted funds and £403,359 restricted funds.

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Raising Funds	Case work & legal helplines	Training	Policy & campaigns	Communication & engagement	2021	2020 As restated
	£	£	£	£	£	£	£
Staff costs	13,687	396,920	22,323	276,638	108,523	818,091	645,838
Legal case work costs	-	60,750	-	-	-	60,750	39,180
Training costs	-	-	7,228	-	-	7,228	10,711
Premises costs	-	12,675	2,506	-	-	15,181	15,801
Windrush Grant payments	-	-	-	22,000	-	22,000	33,000
Other direct costs	-	23,272	15,795	18,869	15,808	73,744	28,139
Support costs (Note 6)	1,549	75,922	4,648	51,131	21,692	154,943	125,728
Governance costs (Note 6)	182	8,895	545	5,991	2,542	18,154	19,358
TOTAL	<u>15,418</u>	<u>578,434</u>	<u>53,045</u>	<u>374,629</u>	<u>148,565</u>	<u>1,170,091</u>	<u>917,755</u>

Of the £1,170,091 expenditure in 2021 (2020 - £917,755), £604,853 (2020 - £491,896) was charged to unrestricted funds and £565,238 (2020 - £425,859) to restricted funds.

6. SUPPORT COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support	Governance Function	2021	2020
	£	£	£	£
Management staff costs	-	13,687	13,687	13,273
Administration and support staff	21,242	-	21,242	7,039
Premises costs and equipment	23,086	-	23,086	23,821
Communications and IT costs	24,565	-	24,565	29,530
Legal and professional expenses	19,348	-	19,348	17,287
Accountancy fees	29,022	-	29,022	28,221
Insurance	4,454	-	4,454	3,895
Other office costs	22,073	-	22,073	9,332
Depreciation	11,153	-	11,153	6,603
Trustees' expenses	-	-	-	240
Audit fees	-	4,467	4,467	4,560
AGM costs	-	-	-	1,285
Total	<u>154,943</u>	<u>18,154</u>	<u>173,097</u>	<u>145,086</u>

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	4,467	4,560
Depreciation	<u>11,153</u>	<u>6,543</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021, £240 were paid for the year ended 31 March 2020.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	751,109	586,619
Social security costs	73,103	56,889
Pension costs	28,808	22,642
	<u>853,020</u>	<u>666,150</u>

There was 1 employee who earned in excess of £60,000 (2020 – 1 employee)

The key management personnel of the charity comprise the Chief Executive Officer, Legal Director, and Policy Legal Director., The total employee benefits of the key management personnel of the charity, consisting of wages were £176,617 (2020 - £170,179)

The average monthly number of employees during the year was as follows:

	2021	2020
Case work and legal help lines	9.6	7.9
Training	0.6	1.1
Policy and campaigns	6.4	6.0
Communication & engagement	2.7	1.8
Fundraising	0.2	0.2
Governance	0.2	0.2
Administration and Support	<u>0.7</u>	<u>0.3</u>
	<u>20.4</u>	<u>17.5</u>

The average monthly number of persons employed by the charity during the year was 21 (2020 - 19).

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	21,396
Additions	<u>14,154</u>
At 31 March 2021	<u>35,550</u>
DEPRECIATION	
At 1 April 2020	7,222
Charge for year	<u>11,153</u>
At 31 March 2021	<u>18,375</u>
NET BOOK VALUE	
At 31 March 2021	<u>17,175</u>
At 31 March 2020	<u>14,174</u>

11. STOCKS

	2021 £	2020 As restated £
Legal cases - Work in Progress	138,185	83,595
	<u>138,185</u>	<u>83,595</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 As restated £
Trade debtors	283,381	176,077
Unbilled disbursements	123,204	80,946
Accrued income	62,805	78,604
Prepayments	<u>9,674</u>	<u>3,300</u>
	<u>479,064</u>	<u>338,927</u>

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	106,907	100,611
Social security and other taxes	27,738	27,048
Other creditors	8,761	6,567
Deferred income (Note 17)	14,875	16,534
Accruals	<u>4,560</u>	<u>18,443</u>
	<u>162,841</u>	<u>169,203</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 £
Tangible Fixed Asset	17,175		-	17,175
Net Current Asset	396,133	44,375	216,999	657,507
	<u>413,308</u>	<u>44,375</u>	<u>216,999</u>	<u>674,682</u>

Analysis of net assets between funds - previous year

	Unrestricted Funds As restated £	Designated Funds £	Restricted Funds £	2020 As restated £
Tangible Fixed Asset	14,174	-	-	14,174
Net Current Asset	432,019	49,813	124,395	606,227
	<u>446,193</u>	<u>49,813</u>	<u>124,395</u>	<u>620,401</u>

Joint Council for the Welfare of
Immigrants

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS

	Balance as at 01.04.20 As restated £	Income £	Expenditure £	Transfers £	Balance as at 31.03.21 £
<i>Restricted funds:</i>					
Paul Hamlyn (Covid fund)	-	20,000	7,214	(12,786)	-
Esme Fairbairn (Covid Fund)	-	25,000	25,000	-	-
Case work and legal helplines:					
British Red Cross	15,559	15,600	31,159	-	-
Trust for London	-	42,080	42,080	-	-
Barings Foundation	-	40,000	40,000	-	-
Community Justice Fund (Access to Justice)	-	75,000	66,667	-	8,333
The Legal Education Foundation (Justice First Fellowship)	-	16,453	14,986	(747)	721
H, A & C Kroch Foundation (Client Support)	-	700	600	-	100
Policy and campaigns:					
British Red Cross	3,053	16,000	19,053	-	-
The Greater London Authority	6,000	-	-	-	6,000
The Migration Foundation	12,150	12,150	24,300	-	-
New Philanthropy (Transition Advice Fund)	15,683	55,750	57,496	-	13,937
Paul Hamlyn Foundation	10,394	37,400	43,332	-	4,462
Foxglove Legal	-	29,181	19,454	-	9,727
Refugee Action (Respond and Adapt)	-	30,000	15,000	-	15,000
Sam and Bella Sebba Charitable Trust	4,000	8,000	12,000	-	-
Prism - The 39 Remember and Resist campaign	-	40,000	11,290	-	28,710
Trust for London	-	7,920	7,920	-	-
Unbound Philanthropy	13,736	100,000	47,069	-	66,666
Strategic Legal Fund via ILPA	-	5,864	5,864	-	-
Donations - Hostile digital environment	-	2,201	-	-	2,201
Donations - Windrush Justice Fund	7,585	2,723	7,000	-	3,308
Donations - Windrush Winter Emergency Appeal	-	38,571	15,000	-	23,571
Donations - UKCEN	12,793	8,309	7,591	-	13,511
Donations - EEA Citizens Rights Litigation	1,403	-	-	-	1,403
Donations - Monitoring of EU Settlement Scheme	-	19,112	1,525	-	17,587
EPIM - Migrants Rights Centre in Ireland: Rise Up project	-	1,762	-	-	1,762
Communication:					
Barrow Cadbury Trust	7,647	9,000	16,647	-	-
Paul Hamlyn Foundation	14,393	12,600	26,993	-	-
	<u>124,395</u>	<u>671,375</u>	<u>565,238</u>	<u>(13,533)</u>	<u>216,999</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Unrestricted funds:

Designated funds:

Migrant Defence fund	49,813	-	15,889	10,451	44,375
General funds	446,193	552,997	588,964	3,082	413,308
Total unrestricted funds	<u>496,006</u>	<u>552,997</u>	<u>604,853</u>	<u>13,533</u>	<u>457,683</u>
Total funds	<u>620,401</u>	<u>1,224,372</u>	<u>1,170,091</u>	-	<u>674,682</u>

Analysis of movement in funds - previous year

	Balance as at 01.04.19 As restated £	Income As restated £	Expenditure As restated £	Transfers £	Balance as at 31.03.20 As restated £
<i>Restricted funds:</i>					
Case work and legal helplines:					
British Red Cross	16,900	39,000	40,341	-	15,559
Trust for London	-	37,844	37,844	-	-
Policy and campaigns:					
British Red Cross	669	40,000	37,616	-	3,053
Foxglove Legal	-	2,496	2,496	-	-
The Greater London Authority	20,000	-	14,000	-	6,000
The Migration Foundation	13,751	32,776	34,377	-	12,150
New Philanthropy	-	55,750	40,067	-	15,683
Paul Hamlyn Foundation	12,712	51,000	53,318	-	10,394
Refugee Action	-	13,333	13,333	-	-
Sam and Bella Sebba Charitable Trust	-	8,000	4,000	-	4,000
Trust for London	-	12,156	12,156	-	-
Unbound Philanthropy	10,000	50,000	46,264	-	13,736
Donations - Tribunal fees	5,685	-	5,685	-	-
Donations - Windrush Justice Fund	22,210	4,375	19,000	-	7,585
Donations - UKCEN	10,000	7,629	4,836	-	12,793
Donations - EEA Citizens Rights Litigation	1,403	-	-	-	1,403
Communication:					
Barrow Cadbury Trust	-	20,000	12,353	-	7,647
Paul Hamlyn Foundation	33,565	29,000	48,172	-	14,393
	<u>146,895</u>	<u>403,359</u>	<u>425,859</u>	-	<u>124,395</u>
<i>Unrestricted funds:</i>					
Designated funds:					
Migrant Defence fund	50,000	-	187	-	49,813
General funds (As restated)	482,550	455,352	491,709	-	446,193
Total unrestricted funds	<u>532,550</u>	<u>455,352</u>	<u>491,896</u>	-	<u>496,006</u>
Total funds	<u>679,445</u>	<u>858,711</u>	<u>917,755</u>	-	<u>620,401</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Description, nature and purpose of restricted funds:

Paul Hamlyn Foundation: Funding received towards support work around testing a new internal model to benefit more vulnerable young people.

Case work and legal helplines:

British Red Cross: Funding provided for providing free legal advice to families separated by the immigration rules and for the identification and development of strategic legal cases through this work.

Trust for London: Funding provided for the provision of a free, anonymous advice helpline (the IML) and the development of our understanding of irregularity and associated issues through this work.

Policy and campaigns:

British Red Cross: Funding received for the coordination and development of campaigning, communications and advocacy activities to promote the reform of family reunion legislation.

Foxglove Legal: Strategic legal and policy work focused on the development and use of algorithmic decision making in the immigration and asylum system.

Greater London Authority: Funding provided for distribution through the Windrush Justice Fund programme to other, smaller organisations working with the Windrush Generation and their descendants. JCWI does not accept funding from central or devolved government and is therefore prohibited from using these funds internally.

The Migration Foundation: Funding provided for supporting the volunteer-led group UKCEN in the provision of advice and support to European Nationals seeking citizenship and Settled status.

New Philanthropy: Evidence-led advocacy and campaigning work to improve outcomes under the European Settlement Scheme.

Paul Hamlyn Foundation: Funding provided for public affairs, advocacy and engagement work.

Refugee Action: Funding provided for coordinating public affairs and advocacy work across refugee- and migration-oriented priority issues.

Sam and Bella Sebba Charitable Trust: Supporting UKCEN, a volunteer-powered group providing advice and support to European Citizens after Brexit.

Trust for London: Running the Irregular Migrants' Helpline and engaging in evidence-based policy advocacy with and on behalf of people with insecure immigration status.

Unbound Philanthropy: Funding received towards work to support European Economic Area (EEA) migrants by ensuring a fair and just immigration system is put in place based on a framework of principles and in addition to shift the current Family Migration Rules to more favourable terms for non-EEA migrants, thereby ensuring that future Rules for EEA migrants and their family members are fair and equitable.

Donations - Tribunal fees: Funding received towards litigation costs.

Donations - Windrush Justice Fund: Contributions to the 'Windrush Justice Fund', which will be distributed through an open grants programme to smaller, community-based organisations working directly with the Windrush Generation and their descendants.

Donations - UKCEN: Donations made for the purpose of supporting the volunteer-led group UKCEN, which provides guidance and advice to European Nationals in the UK.

Donations - EEA Citizens Rights Legislation: Donations made to support our successful legal challenge against changes made to the EEA Settlement scheme.

Joint Council for the Welfare of
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Communication:

Barrow Cadbury Trust: Strategic communications work

Paul Hamlyn Foundation: Funding provided for public affairs, advocacy and engagement work.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Migrant Defence Fund: Funding designated by the JCWI board to support the provision of unfunded legal advice and support.

16. RELATED PARTY DISCLOSURES

JCWI and The Immigrants' Aid Trust (IAT) are related parties as some of the trustees are common to both. As at the year-end IAT owed JCWI £14,895 (2020 - £1,400). The following transactions took place during the year between JCWI and IAT:

- JCWI rents premises owned by IAT at 115 Old Street, London, for which annual rent of £30,000 (2020 - £30,000) is payable.
- JCWI also receives a donation of £30,000 (2020 - £30,000) for rent from IAT.
- JCWI charges £3,000 (2020 - £1,167) for administration expenses to IAT.

17. DEFERRED INCOME

	2021	2020
	£	£
Balance as at 1st April	16,534	17,465
Amount released to income in the year	(16,534)	(17,465)
Amount deferred in the year	14,875	16,534
Balance as at 31st March	<u>14,875</u>	<u>16,534</u>

The deferred income relates to contract income of £14,875 received from UNISON in advance for helpline work to be carried out in 2021

18. PENSION COSTS

The pension cost charge represents contributions payable by the charity to the fund and amounted to £28,808 (2020 - £22,642). The charity had accrued pension contributions of £3,655 (2020 - £3,347).

19. PRIOR YEAR ADJUSTMENT

During the year the trustees reviewed the policy for recognising unbilled disbursements and work in progress, and as a result of that review the financial statements for the year ended 31 March 2020 have been restated. The change has resulted in an increase of £50,759 in unrestricted fund as at 31 March 2020.

JCWI has performed a review of its accounting for its charitable activities of legal case work. In doing so it benefited from discussions between staff and trustees as well as independent professional advice. This resulted in the following changes:

- The client bank account balance (previously included in "Cash at bank and in hand") and the corresponding and equal "client money held on account" in Trade Creditors (detailed in note 13) are no longer included on JCWI's balance sheet.
- Unbilled disbursements previously added to Legal Work in Progress to form the "Stock" figure in the accounts, are now reported separately under Debtors.

Joint Council for the Welfare of
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

19. PRIOR YEAR ADJUSTMENT – continued

- Recoverable disbursement incurred in the financial year on behalf of clients previously reported as part of “Expenditure” on “Charitable Activities” will no longer be part of our Statement of Financial Activities
- Accordingly, the corresponding recovery of any such disbursements previously reported as part of “Income from Charitable Activities - Case work and legal helplines” will no longer be part of our Statement of Financial Activities

Having agreed this change of accounting policy, JCWI also carried out an extensive exercise to assess the value of unbilled and recoverable disbursements on 31 March 2021 (as well as 31 March 2020 and 31 March 2019). In particular, this has enabled the figures for the year ended 31 March 2020 to be restated in accordance with the new policy.

Together these two changes (in the accounting treatment of Legal case work in financial statements and in the valuation of the unbilled disbursements) resulted in the following re-statement of the “comparative” figures (Balance Sheet at 31 March 2020, Statement of Financial Activities and Cash Flow Statement for the year ended 31 March 2020 and the accompanying notes) as well as the General Funds figure at 1 April 2019 in Note 15 on Movement in Funds:

	Notes	At 31 March 2020 As restated £	Increase / (decrease) £
Cash at Bank and in hand		352,908	(52,621)
Creditors (without “client money”)	13	(169,203)	(52,621)
Stocks - Legal cases Work in Progress	11	83,595	(30,187)
Debtors and unbilled disbursement	12	257,023	80,946
		At 1 April 2019 As restated £	Increase / (decrease) £
Cash at Bank and in hand		483,273	(39,195)
Creditors (without “client money”)		63,255	(39,195)
General funds	15	482,550	15,738
Total funds	15	679,445	15,738
		For the year ended 31 March 2020 As restated £	Increase / (decrease) £
Income from Charitable Activities, Case work and legal helplines			
Legal aid and certificated case fees	4	<u>115,128</u>	<u>(205,518)</u>
Expenditure on Charitable Activities, Case work and legal helplines			
Legal case work costs	5	<u>39,180</u>	<u>(240,539)</u>

The above changes have resulted in the following re-statement of funds: -

		At 1 April 2020 As restated £	Increase / (decrease) £
General funds	15	<u>446,193</u>	<u>50,759</u>
Total funds	15	<u>620,401</u>	<u>50,759</u>