

# POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS

England & Wales · Charity number 1120950

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05751987](#)

**Registered** 2007-09-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pafras  
Unit 24  
Unity Business Centre  
26 Roundhay Road  
Leeds  
LS7 1AB

**Phone** 01132622163

**Email** [info@pafras.org.uk](mailto:info@pafras.org.uk)

**Website** [www.pafras.org.uk](http://www.pafras.org.uk)

## Activities

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**Objects:** 1) THE RELIEF OF FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM OR WHO ARE REFUGEES, AND THEIR DEPENDANTS LIVING (TEMPORARILY OR PERMANENTLY) IN LEEDS AND THE SURROUNDING AREA.2) TO PROMOTE, PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF THOSE SEEKING ASYLUM AND THOSE WHO ARE REFUGEES AND THEIR DEPENDANTS.3) TO ADVANCE THE EDUCATION AND TRAINING OF THOSE SEEKING ASYLUM AND THOSE WHO ARE REFUGEES AND THEIR DEPENDANTS IN NEED THEREOF SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM TO ADAPT WITHIN A NEW COMMUNITY.4) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL ABOUT THE ISSUES RELATING TO REFUGEES AND THOSE SEEKING ASYLUM.5) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

**Activities:** Positive Action for Refugees and Asylum Seekers (PAFRAS) works with asylum seekers and refugees in Leeds and the surrounding areas providing support, food and essential items

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

- **Area of benefit:** LEEDS AND THE SURROUNDING AREA.
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£688,123	£638,619	£917,895	10
2024-03-31	£668,500	£488,005	£868,391	10
2023-03-31	£673,382	£479,960	£687,896	10
2022-03-31	£542,062	£397,181	£494,474	11
2021-03-31	£520,058	£340,903	£349,593	10

## Trustees

Name	Role	Appointed
<b>Ella Kevash</b>	Chair	2019-06-10
Fatima Sanneh		2024-01-18
Jonathan Nevill		2025-09-18
Joudi Altaieb		2021-09-22
Katherine Russell		2019-06-10
Michael Ward		2020-09-15
Tanya Roberts		2025-06-05

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

England & Wales - Charity number 1120950

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# Accounts

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**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2025

Charity number: 1120950

Company number: 05751987

# Positive Action for Refugees and Asylum Seekers

## Report and Financial Statements for the year ended 31 March 2025

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## Positive Action for Refugees and Asylum Seekers

Directors, Trustees and Advisors  
for the year ended 31 March 2025

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair: E Keevash

Elected trustees: E Keevash  
J Judkins  
D Beckett  
F Khan  
K Russell  
M Ward  
S Birani  
J Altaleb  
F Sanneh

Secretary J Judkins

### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director K Pearse

### Company numbers

Charity number: 05751987  
Company number: 1120950

### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

### Independent Examiner

Jason Foxwell FCCA FCIE  
Independent-examiner.net  
[www.independent-examiner.net](http://www.independent-examiner.net)

### Bankers

Co-operative Bank  
19, 20 Commercial St  
Leeds  
LS1 6AL

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2025

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

#### Chair's report

After 14 years of Conservative rule, where we saw increasingly hostile and oppressive policies, designed to make life difficult for people seeking safety in the UK, this year we saw a new government, a new Home Secretary and new ministers. The decision to scrap the expensive and unworkable Rwanda scheme and the move away from large scale accommodation sites, like the Bibi Stockholm Barge, is positive, although many of the hostile laws and policies remain and we at PAFRAS and our partners and allies will continue to advocate for an asylum system based on compassion, humanity and fairness.

We have continued to foster strong relationships working with our local and national partners this year. We entered into a new funding relationship with Justice Together Initiative in partnership with St Augustine's and I-ASK in June, funding our regulated advice service. We were awarded another three years funding from the National Lottery Community Fund in November, in partnership with Solace. We secured three years funding, with a possible two year extension, with West Yorkshire NHS Integrated Care Board to support delivery of our mental health service.

Our annual team away day in December was facilitated by Sonia Mayor. This was a productive and valuable day during which we reflected on our current position and achievements, future plans and team resilience. We also spent some time examining our anti-racism approach and generating plans for ongoing work on this.

We have been delighted to welcome Jon Neville as a new trustee on our board. Our current treasurer James Judkins is stepping down. We thank him for his many years of hard work and dedication to PAFRAS. We are also delighted to welcome Tanya Roberts who is going to replace James as treasurer and trustee. A comprehensive handover has already begun.

As ever we remain steadfast in our work for a better and more just future.

**E Keevash, Chair of trustees**  
**25 September 2025**



# Positive Action for Refugees and Asylum Seekers

## Report of the Trustees for the year ended 31 March 2025

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### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those

### Financial review

Income for the year was £687,873 (2024: £668,500). Expenditure amounted to £638,369 (2024: £488,005). This resulted in a surplus for the year of £49,504 (2024: £180,495). Fund balances at the year end were £917,895 (2024: £868,391) of which £401,007 (2024: £405,342) was unrestricted and available for general use.

During the year, through strategic grant funding and operational prudence, we have been able to increase our designated funds for operational contingency to £310,468 (2024: £233,291). Despite the challenging economic climate we have now succeeded in allocating six months core salary and core operating costs as designated funds to protect our financial stability. Our reserves policy remains targeted at achieving three to six months designated operating costs, so the board are delighted to find ourselves in this progressive position.

### Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

### Operational review

PAFRAS is a small, grassroots charity that has been supporting people who have migrated to Leeds since 2002. We aim to end destitution, increase access to social justice, resist the Hostile Environment and advocate for the rights of refugees and people seeking asylum in Leeds. Given the length of time PAFRAS has been operating and how we work, working with and alongside people, we have gained a deep understanding of the community we support and the issues faced, which in turn means we are well known, trusted and respected among clients and the wider sector.

We have an adult advice service, offering both regulated and non-regulated advice and advocacy; a service supporting unaccompanied young people aged 16-24; integrated mental health support and in-house domestic abuse support; as well as offering food parcels and toiletry packs. We also run the PAFRAS World Café, a welcoming, safe and inclusive café session for young adults from all over the world who are seeking asylum.

#### *Adult Advice Service*

The Adult Advice Service is made up a Senior Caseworker, 2 Destitution Caseworkers and an Advice Volunteer Coordinator. The Advice Volunteer Coordinator manages 8 Advice Volunteers. The team structure enables us to work proactively with service users by filtering advice needs across the 3 levels (regulated immigration legal advice, complex homelessness and destitution casework and non-complex advice,). We are registered with the Immigration Advice Authority (IAA).

Destitution Caseworkers use holistic assessment tools to identify barriers and issues affecting homeless people's access to support and accommodation. We have good working relationships and established referral pathways with local third sector emergency accommodation providers and can support people into accommodation and therefore stabilise crisis. This type of accommodation is generally short-medium term (up to 6 months) and we can use that time to identify more long-term solutions. People are much better able to engage with legal advice and support, which may open up longer term options, when they are in safe, stable accommodation.

This year PAFRAS saw 368 new adult clients for casework and 75 people for regulated advice.

#### *Mental Health*

Our mental health service continues to offer assessments, advice and support to anyone accessing PAFRAS. This year we offered 301 mental health assessments and ongoing support to 269 clients.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2025

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#### Operational review (continued)

##### *Mental Health (continued)*

We continue to offer placement to counselling students in their second or third year of study, allowing us to offer counselling in-house to 25 clients throughout the year. This year we have hosted 3 student counsellors on placements.

We have been working with West Yorkshire NHS Integrated Care Board on developing a new specification in preparation for our new contract to begin in April 2025.

##### *Young Migrants Matter*

Our Young Migrants Matter (YMM) service continues to support young people 16-24 with insecure immigration status. Our approach is led by young people, and we aim to empower young people to make their own decisions. We aim for young people to feel highly supported but also challenged to do things for themselves and be better prepared for their futures. We do this by frontloading our support and working collaboratively with other relevant organisations. This year we supported 91 new young people.

As well as offering casework, this year we have developed our training offer, training in the wider system to enable professionals to support young people seeking asylum more effectively.

PAFRAS, along with Migrants Organise and Social Workers Without Borders, develop and deliver the Stand Up! Speak Out! training series, with over 20 free online seminars held from March - June.

In addition to SU!SO!, PAFRAS also delivered 14 training sessions locally to Our Way Leeds, Migration Yorkshire; Leeds Children's Social Work Services, Forward Leeds, Leeds Beckett University students, and others.

##### *PAFRAS World Cafe*

World Café is a welcoming, safe, and inclusive café session for young adults seeking asylum in Leeds. At the heart of World Café is the social element of coming together with others who have experienced similar, and often challenging lives, and doing this in a lively and supportive public venue.

Whilst PAFRAS, and other local organisations provide vital support, our priority and focus are all too often on keeping people safe and alive rather than facilitating senses of belonging in local neighbourhoods. By establishing the World Café in a mainstream venue and prioritising our focus on a quality social experience through developing meaningful relationships, in a safe and inclusive environment, it has allowed for engagement with many who would not access other forms of support. Importantly, by focusing on the strengths of those attending, including their personal skills, knowledge, resilience, and experiences, we support people seeking asylum to move from being solely passive recipients of services and charity to each being recognised for their own gifts and contributions to the city, allowing to develop and strengthen relationships between people from different backgrounds and promoting democratic participation.

103 people attended the World Café this year.

##### *Sanctuary Support Scheme Domestic Violence and Abuse Support*

We continue to partner with organisations offering emotional and practical support to victim-survivors of domestic abuse from several marginalised groups including refugees and asylum seekers, disabled people, those at risk of forced marriage, and people from the LGBT community.

This year we supported 19 victim survivors of domestic abuse.

##### *Hotel Asylum Guides*

From May 2024 – January 2025, PAFRAS received funding from Leeds City Council to provide Asylum Guide session for people seeking asylum, accommodated in two hotels in Leeds. The sessions were conducted in English, Arabic and Kurdish and focused on improving the legal literacy of people early in their asylum journey in the UK, supporting them to understand their rights, navigate the process, and advocate for themselves, making informed choices and decisions.

During the period we provided information to 117 people staying in the hotels.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2025

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#### Operational review (continued)

##### Our volunteers

PAFRAS could not operate without our fantastic team of volunteers. Chris Webster, the Drop-in and Volunteer Coordinator, and Karim Aref, the Advice Volunteer Coordinator, have created and maintain and develop a strong, cohesive and committed volunteer team, who consistently report feeling confident and supported in their volunteer role, as well as a sense of belonging and feeling part of a community at PAFRAS.

In this period, we worked with 102 volunteers with 87 of them having lived experience of forced migration.

In the summer we held a picnic in the park and at Christmas we held a bring-and-share lunch for our volunteers to celebrate the season together and to say thank you for all the time and dedication volunteers bring.

##### Achievements and performance

During the year PAFRAS has had a total of 3,377 (2024: 3,588) visits to the drop-in, 368 (2024: 315) new clients seen by PAFRAS, and 337 (2024: 321) destitute clients were supported. PAFRAS provided advice to 689 (2024: 664) clients in total. Volunteers made up and issued 3,985 food parcels (2024: 4,157), which were significantly supplemented with fresh fruit and vegetables, and 960 (2024: 960) hygiene packs.

##### Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

##### Appointment of trustees

As required by the constitution, three trustees retired and were re-elected at the AGM in February Ella Keevash, Sipilien Birani and Katie Russell. The recruitment of trustees is the joint responsibility of the board and the director, as agreed with the chair.

##### Trustee induction and training

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2025

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#### Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of operational charitable expenditure with an additional provision for potential restructuring costs in such an event: a target range of £159,592 - £319,185 based on expenditure for the 2024-25 financial year. The trustees have currently allocated £319,185 (2024: £244,003), the trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests; and
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

In addition to operational charitable expenditure, the Trustees have also like to reserve the contingency sum of £29,165 (2025: £27,169) for statutory redundancy payments should such an event arise.

#### Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces;
- The establishment of policies, systems and procedures to mitigate those risks identified;
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks; and
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise.

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

#### Going concern

Year on year we have been able increase our service provision to our clients (15% more destitution caseworker advice sessions), increase our food parcel distribution (17%), increase our hygiene pack distribution (23%) whilst seeing a reduction in our drop in service provision (10% decrease in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have managed to maintain a stable income through both donation and grants. We are aware that this is only a short term stability in a sector of volatility, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £310k of these funds to operational contingency, representing 5.84 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2025

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The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



**E Keevash, Chair of trustees on behalf of the trustees.**

25 September 2025

## Positive Action for Refugees and Asylum Seekers

### Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

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#### Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity'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 charitable 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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable 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 do 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.

**Signed:**



**Name:**

Jason Foxwell FCCA FCIE

**Address:**

independent-examiner.net, 12 Hillbourne Road, Poole, BH17 7JB

**Date:**

16 December 2025

## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>					
Donations and legacies	2	222,900	456,143	679,043	667,296
Investment Income		8,480	-	8,480	-
Income from charitable activities					
Fund Raising events		-	-	-	1,054
Training & Engagement		600	-	600	150
Income from other trading activities					
Other incoming resources		-	-	-	-
<b>Total income</b>		231,980	456,143	688,123	668,500
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	3	98,155	540,464	638,619	488,005
<b>Total expenditure</b>		98,155	540,464	638,619	488,005
<b>Net income/(expenditure) and net movement in funds for the year</b>		133,825	(84,321)	49,504	180,495
Reconciliation of funds					
Total funds brought forward	13	676,514	191,877	868,391	687,896
Transfer between funds	13	838	(838)	-	-
<b>Total funds carried forward</b>	13	811,177	106,718	917,895	868,391

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 13 to 20 form part of these financial statements.*

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2025

Company No: 05751987

	Note	2025 £	2024 £
<b>Fixed assets</b>	10	739	604
<b>Current assets</b>			
Debtors	11	7,315	12,636
Cash at bank and in hand		921,664	856,327
		928,979	868,963
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(11,823)	(1,176)
<b>Net current assets</b>		917,156	867,787
<b>Net assets</b>		917,895	868,391
<b>The funds of the charity</b>			
Unrestricted income funds	13	400,882	405,342
Designated funds	13	410,295	271,172
Restricted income funds	13	106,718	191,877
		917,895	868,391

*The notes on pages 13 to 20 form part of these financial statements.*

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



**E Keevash, Chair of trustees on behalf of the trustees.**  
**25 September 2025**

# Positive Action for Refugees and Asylum Seekers

## Notes Forming Part of the Financial Statements for the year ended 31 March 2025

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## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

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#### 1 Accounting policies

##### ***Basis of preparation***

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### ***Reconciliation with previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### ***Going concern***

Year on year we have been able increase our service provision to our clients (15% more destitution caseworker advice sessions), increase our food parcel distribution (17%), increase our hygiene pack distribution (23%) whilst seeing a reduction in our drop in service provision (10% decrease in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have managed to maintain a stable income through both donation and grants. We are aware that this is only a short term stability in a sector of volatility, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £310k of these funds to operational contingency, representing 5.84 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

##### ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### ***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.

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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 1 Accounting policies (continued)

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

##### **Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

##### **Tangible fixed assets**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on basis as follows:

Asset Category	Annual rate
Computer equipment	3 years

##### **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.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **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.

##### **Financial instruments**

The charity 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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 2 Income from donations and grants

Donations	2025 £	2024 £
General donations	65,521	71,811
Donations of food for distribution	54,748	54,088
Grants receivable	546,985	528,583
Tax recoverable	4,805	7,251
Other income	6,984	5,563
	<b>679,043</b>	<b>667,296</b>

The income from donations and legacies was £679,043 (2024: £667,296) of which £222,900 was unrestricted (2024: £298,099) and £456,143 restricted (2024: £369,197).

#### 3 Analysis of expenditure on charitable activities

	2025 £	2024 £
Wages and sessional work	349,974	326,029
Staff costs - training & travel	2,510	1,214
Trustee expenses	13	-
Volunteer expenses	4,684	3,988
Subgrants	119,710	-
Food for distribution	57,950	61,587
Drop in running costs	7,149	7,759
Rent and rates	13,798	13,215
Light and heat	2,842	2,285
IT infrastructure	2,806	2,474
Postage and stationery	626	635
Interpreting costs	7,214	-
Hardship payments	20,241	16,314
Consultancy	36,869	35,378
Publications and subscriptions	2,125	1,941
Depreciation	504	1,658
Other	3,538	3,764
Governance costs (see note 5)	583	528
Support costs (see note 5)	5,483	9,236
<b>Total</b>	<b>638,619</b>	<b>488,005</b>

Expenditure on charitable activities was £638,619 (2024: £488,005) of which £95,606 was unrestricted (2024: £82,974) and £540,214 was restricted (2024: £405,031).

#### 4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 4 Analysis of governance and support costs (continued)

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,934	-	1,934
Office equipment & software	Invoiced	360	-	360
Professional fees	Invoiced	3,189	223	3,412
Independent examination fees	Invoiced (accrued fees)	-	360	360
<b>Total</b>		<b>5,483</b>	<b>583</b>	<b>6,066</b>

#### 5 Net income/(expenditure) for the year

	2025 £	2024 £
This is stated after charging		
Depreciation	503	1,658
Independent examiner's remuneration		
Independent examiner's fees	360	355

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Wages and salaries	316,677	295,547
Social security costs	23,691	20,971
Pension costs (employer's contributions)	9,606	9,511
	<b>349,974</b>	<b>326,029</b>

No employees had employee benefits in excess of £60,000 (2024: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The average monthly head count was 10 staff (2024: 10 staff).

#### 7 Related party transactions

There were no transactions with related parties in the current year.

#### 8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Fixed assets

	Computer equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2024	5,819	5,819
Additions	638	638
<b>At 31 March 2025</b>	<b>6,457</b>	<b>6,457</b>
<b>Depreciation</b>		
At 1 April 2024	5,215	5,215
Charge for year	503	503
<b>At 31 March 2025</b>	<b>5,718</b>	<b>5,718</b>
<b>Net book value</b>		
<b>At 31 March 2025</b>	<b>739</b>	<b>739</b>
<b>At 31 March 2024</b>	<b>604</b>	<b>604</b>

#### 11 Debtors

	2025 £	2024 £
Tax recoverable	2,140	4,044
Loan to employee	142	994
Other debtors and prepayments	5,033	7,598
	<b>7,315</b>	<b>12,636</b>

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,227	274
Accruals	596	900
Other creditors	-	2
	<b>11,823</b>	<b>1,176</b>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 13 Analysis of charitable funds

##### *Analysis of movements in unrestricted funds*

	Balance 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2025 £
General fund	405,342	231,980	(95,606)	(140,834)	400,882
	405,342	231,980	(95,606)	(140,834)	400,882

##### *Analysis of movements in designated funds*

	Balance 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2025 £
Operational activity fund	233,291	-	-	77,302	310,593
Senior Case Worker - 18 months	-	-	-	64,370	64,370
Interpreting costs fund	37,881	-	(2,549)	-	35,332
	271,172	-	(2,549)	141,672	410,295

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.
Operational activity fund	To cover core operational costs for three months inclusive of potential restructuring costs
Senior Case Worker - 18 months	To cover the senior caseworker post for 18 months
Interpreting costs fund	To support our exit from the pandemic and adaptation to the new operating environment

##### *Analysis of movements in restricted funds*

	Balance 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2025 £
Arnold Clark Foundation	-	1,500	-	-	1,500
Donation (ABCD project)	3,000	-	-	-	3,000
Donations (hot meals, food)	1,400	525	(55)	-	1,870
Donations (YMM)	215	200	(215)	-	200
Forum Central	43	8,800	(6,842)	-	2,001
Justice Collaborations JTI	-	136,780	(125,607)	-	11,173
LCCT	-	14,200	(10,579)	-	3,621
LCCT Drop-in	17,654	-	(10,009)	-	7,645
Leeds Building Society	1,000	-	(281)	(638)	81
Leeds City Council (Asylum Guide)	20,453	-	(12,966)	(7,487)	-
Leeds City Council (Casework)	-	39,300	(39,860)	7,287	6,727
Leeds City Council (Toiletries)	1,714	-	-	-	1,714
Leeds City Council MICE	-	2,150	(627)	-	1,523
Leeds City Council UKSPF	-	2,852	(2,123)	-	729
Leeds Women's Aid	12,586	26,955	(29,082)	-	10,459
National Lottery 'Lifeline 2.0'	-	81,355	(68,341)	-	13,014
National Lottery 'Lifeline Leeds'	71,171	3	(71,174)	-	-
NHS Charities Together	484	-	(484)	-	-
NHS WY ICB	-	62,790	(62,790)	-	-
Paul Hamlyn YMM	35,465	60,000	(61,365)	-	34,100
Paul Hamlyn: Covid-19	2,693	-	(1,030)	-	1,663
Refugee Action EAR	19,346	18,483	(36,390)	-	1,439
Streetwise (World café)	3,000	-	(305)	-	2,695
The Community Shop Trust	63	250	(250)	-	63
The Julia & Hans Rausing Trust	1,590	-	(89)	-	1,501
	191,877	456,143	(540,464)	(838)	106,718

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2025 (continued)

#### 13 Analysis of charitable funds (continued)

##### *Analysis of movements in restricted funds (continued)*

Name of restricted fund	Description, nature and purposes of the fund
<b>Arnold Clark Foundation</b>	Contribution Towards Hardship Payments.
<b>Donation (ABCD project)</b>	Contribution Towards Abcd Project.
<b>Donations (hot meals, food)</b>	Contributions Towards Food For Distribution.
<b>Donations (YMM)</b>	Contributions Towards Young Migrants Activities.
<b>Forum Central</b>	Household Support Fund (Hsf): Provision Of Food And Household Essentials.
<b>Justice Collaborations JTI</b>	Jusice Together Initiative Jti: Transforming Access To Justice In The Uk Immigration System (In Partnership With I-Ask And St Augustine'S Centre).
<b>LCCT</b>	Household Support Fund (Hsf): Provision Of Food And Household Essentials.
<b>LCCT Drop-in</b>	Household Support Fund (Hsf): Service User Support (Drop-In And Casework).
<b>Leeds Building Society</b>	Support Of Those In Need Of A Safe And Secure Home.
<b>Leeds City Council (Asylum Guide)</b>	A Pilot Project Delivering Information Sessions To People Seeking Asylum Who Are Staying In Contingency Accommodation Hotels In Leeds.
<b>Leeds City Council (Casework)</b>	Contribution Towards Casework, Volunteer Expenses And Hardship Payments.
<b>Leeds City Council (Toiletries)</b>	Contribution Towards Cost Of Toiletries Parcels.
<b>Leeds City Council MICE</b>	Contribution Towards Christmas Drop-In.
<b>Leeds City Council UKSPF</b>	Contribution Towards Running Of World Café .
<b>Leeds Women's Aid</b>	Sanctuary Support Team Project: Specialist Domestic Violence Support To Service Users And Their Children In Safe Accommodation.
<b>National Lottery 'Lifeline 2.0'</b>	Support For Multi-Agency Drop-In Service, Casework And Volunteer Coordination.
<b>National Lottery 'Lifeline Leeds'</b>	Support For Multi-Agency Drop-In Service, Casework And Volunteer Coordination.
<b>NHS Charities Together</b>	Supporting Asylum Seekers' Health And Wellbeing.
<b>NHS WY ICB</b>	Access To An Assessment Of Service Users' Mental Health Needs, Early Intervention And Guidance To The Right Support From Other Services.
<b>Paul Hamlyn YMM</b>	Young Migrants Matter (Ymm): A Dedicated Project For Young Migrants Aged 16-24 With Insecure Immigration Status (Casework, Advice, Advocacy, Onward Referrals, Social And Wellbeing Activities).
<b>Paul Hamlyn: Covid-19</b>	Support For Vital Services During And After Covid-19 Pandemic.
<b>Refugee Action EAR</b>	Explore, Adapt & Renew (Ear): Support Of Asylum Seekers Through Early Action Services To Empower Them And To Access Justice; Volunteer Coordination; Lived Experience Support Groups; Building Resilient Ecosystems.
<b>Streetwise (World café)</b>	Contribution Towards Running Of World Café .
<b>The Community Shop Trust</b>	Small Grants Towards Household Essentials.
<b>The Julia &amp; Hans Rausing Trust</b>	Contribution Towards Drop-In Costs, Food And Volunteer Coordination.

#### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
Tangible fixed assets	739	-	-	739
Cash at bank and in hand	395,103	410,295	116,266	921,664
Other net current assets	7,315	-	-	7,315
Creditors of less than one year	(2,275)	-	(9,548)	(11,823)
	<b>400,882</b>	<b>410,295</b>	<b>106,718</b>	<b>917,895</b>

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

England & Wales - Charity number 1120950

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# Accounts

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**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2024

Charity number: 1120950

Company number: 05751987

# Positive Action for Refugees and Asylum Seekers

## Report and Financial Statements for the year ended 31 March 2024

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## Positive Action for Refugees and Asylum Seekers

### Directors, Trustees and Advisors for the year ended 31 March 2024

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair: E Keevash

Elected trustees: E Keevash  
J Judkins  
D Beckett  
F Khan  
K Russell  
M Ward  
S Birani  
J Altaleb  
F Sanneh

Secretary J Judkins

#### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director K Pearse

#### Company numbers

Charity number: 05751987  
Company number: 1120950

#### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

#### Independent Examiner

Jason Foxwell FCCA FCIE  
Independent-examiner.net  
www.independent-examiner.net

#### Bankers

Co-operative Bank  
19, 20 Commercial St  
Leeds  
LS1 6AL

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2024

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

#### Chair's report

PAFRAS does vital work within Leeds. We work with, and raise the voice of marginalised and isolated people, families and communities. PAFRAS provides emergency crisis intervention (food parcels, vouchers and emergency accommodation), independent OISC-regulated immigration advice, casework and integrated mental health support.

During this year we have worked with two external consultants focusing on anti-racism and strategy. This has been a useful process. We spent time reviewing our current position and future aims. The whole team has been involved with both aspects including anti-racism training. We have spent time reflecting on our current anti-racist position and we are moving forwards with further incorporating this work within our strategy and processes.

We have been delighted to welcome Fatima Sanneh on to the Board of Trustees. Fatima is a Trustee with lived experience and is already making significant contributions to the work of PAFRAS, thank you Fatima.

We hosted a public AGM in November 2023. This was a fantastic event with wonderful performances and speeches from PAFRAS service users, volunteers and staff. It was a joyous event and a good opportunity to celebrate the work of PAFRAS.

We have been glad to continue ongoing partnerships with local and national organisations this year. People seeking asylum continue to face unacceptable hostility, discrimination and poor treatment within the UK. At PAFRAS we are steadfast in our focus on social justice and we continue to ensure that we raise the voices of and support the people who access our services. We remain ambitious and hopeful for a better future.



**E Keevash, Chair of trustees**  
**14 September 2024**

# Positive Action for Refugees and Asylum Seekers

## Report of the Trustees for the year ended 31 March 2024

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### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those

### Financial review

Income for the year was £668,500 (2023: £673,382). Expenditure amounted to £488,005 (2023: £479,960). This resulted in a surplus for the year of £180,495 (2023: £193,422). Fund balances at the year end were £868,391 (2023: £687,896) of which £408,328 (2023: £276,377) was unrestricted and available for general use.

During the year, through strategic grant funding and operational prudence, we have been able to increase our designated funds for operational contingency to £233,291 (2023: £227,498). Despite the challenging economic climate we have now succeeded in allocating six months core salary and core operating costs as designated funds to protect our financial stability. Our reserves policy remains targeted at achieving three to six months designated operating costs, so the board are delighted to find ourselves in this progressive position.

In the prior year we retained a designated Interpreting Costs fund of £37,881 which had been funded by Refugee Action (RAP). This fund was aimed at supporting our exit from the pandemic and assisting our adaptation to the new operating environment. As we have now progressed through the after effects of the pandemic, we have transferred this contingency into our designated fund for operational contingency.

### Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

### Operational review

PAFRAS has continued to operate successfully in 2023/24, in spite of the government introducing successive and increasingly hostile policies affecting people seeking safety in the UK. Just in the last three years the Safety of Rwanda Act (2024) the Illegal Migration Act (2023) and the Nationality and Border Act (2022) all sought to make life unbearable for people who have migrated to the UK, with expensive, cruel and unworkable policies.

#### *Drop-in and Advice*

We have continued to successfully deliver our drop-in, offering support to people seeking asylum in Leeds. We are now distributing around 80 food parcels each week and offering support and advice to around 30 people each week at the drop-in and many more in appointments at the office or over the phone. We've continued to adopt an Early Action Approach in our work, meaning we try to prevent issues from arising or help de-escalate them, as well as providing support quickly if a crisis has occurred.

The PAFRAS Advice Volunteer service has continued to develop and grow. This financial year we trained a further five Advice Volunteers, four of whom have lived experience of the UK asylum system, to offer non-complex advice at the drop-in. This has increased our overall capacity and allows our two Destitution Caseworkers to spend more time offering more complex advice and casework.

#### *Mental Health*

Our mental health service continues to offer assessments, advice and support to anyone accessing PAFRAS. This year we supported two student counselling placements offering in-house counselling and therapy and we continued to work with In-Touch Therapy, who offer massage to clients referred by the mental health workers.

#### *Young Migrants Matter*

Our Young Migrants Matter (YMM) service continues to support young people 16-24 with insecure immigration status. Our approach is led by young people, and we aim to empower young people to make their own decisions. We aim for young people to feel highly supported but also challenged to do things for themselves and be better prepared for their futures. We do this by frontloading our support and working collaboratively with other relevant organisations.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2024

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#### **Operational review (continued)**

##### *Young Migrants Matter (continued)*

This year we have seen a huge increase in unaccompanied young people who are age disputed, who have been given an adult age by the Home Office, that they disagree with, and placed in adult accommodation. In this situation Local Authority Social Workers conduct an age assessment to determine a person's age. Due to the increased demand, this year we have developed a team of Appropriate Adult Volunteers to support young people during the assessment.

As well as offering direct support, we have developed our influencing, working collaboratively with activists and organisations to affect systemic change, campaigning for a more compassionate and humane immigration system.

##### *Refugee Family Reunion*

We continued to work with Sheffield Hallam University this year, offering family reunion legal advice and casework support to refugees, who want to be reunited with their families. Unfortunately, the funding came to an end in September and we are no longer able to offer the service.

##### *Sanctuary Support Scheme Domestic Violence and Abuse Support*

We work within a partnership of 7 organisations offering emotional and practical support to victim-survivors of domestic abuse from a number of marginalised groups including refugees and asylum seekers, disabled people, those at risk of forced marriage and people from the LGBT community. The support is both emotional and practical, including safety planning, signposting and risk assessments.

##### *PAFRAS World Café*

World Cafe is a welcoming, safe, and inclusive café session for young adults seeking asylum, held at Archive. At the heart of World Cafe is the social element of coming together with others who have experienced similar, and often challenging lives, and doing this in a lively and supportive public venue. Using an asset-based approach, staff encourage those attending to provide support and guidance to each other and to the wider community, nurturing the unique competencies that people seeking asylum bring to our communities and to Leeds as a whole.

#### **Our volunteers**

We have an amazing team of dedicated volunteers who help us to deliver our services – we could not do the work we do without our fantastic volunteer team and we are incredibly grateful for their time and commitment. This year the Drop-in and Volunteer Coordinator managed a team of 82 volunteers; 85% of our volunteers have experienced forced migration.

#### **Achievements and performance**

During the year PAFRAS has had a total of 3,588 (2023: 3,970) visits to the drop-in, 315 (2023: 320) new clients seen by PAFRAS, and 321 (2023: 308) destitute clients were supported. PAFRAS provided advice to 664 (2023: 598) clients in total. Volunteers made up and issued 4,157 food parcels (2023: 3,555), which were significantly supplemented with fresh fruit and vegetables, and 960 (2023: 780) hygiene packs. 4.5 (2023: 4.5) Destitution Caseworkers delivered 1595 advice sessions (2023: 1,387).

#### **Organisation**

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

#### **Appointment of trustees**

As required by the constitution, three trustees retired and were re-elected at the AGM in November Mick Ward, James Judkins and Joudi Altaieb. The recruitment of trustees is the joint responsibility of the board and the director, as agreed with the chair.

#### **Trustee induction and training**

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2024

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#### Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of operational charitable expenditure with an additional provision for potential restructuring costs in such an event: a target range of £122,001 - £244,003 based on expenditure for the 2023-2024 financial year. The trustees have currently allocated £244,003 (2023: £239,980), the trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests;
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

In addition to operational charitable expenditure, the Trustees have also like to reserve the contingency sum of £27,169 (2022: £27,515) for statutory redundancy payments should such an event arise.

#### Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

#### Going concern

Year on year we have been able increase our service provision to our clients (15% more destitution caseworker advice sessions), increase our food parcel distribution (17%), increase our hygiene pack distribution (23%) whilst seeing a reduction in our drop in service provision (10% decrease in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have managed to maintain a stable income through both donation and grants. We are aware that this is only a short term stability in a sector of volatility, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £233k of these funds to operational contingency, representing 5.74 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2024

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The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



**E Keevash, Chair of trustees on behalf of the trustees.**

14 September 2024

## Positive Action for Refugees and Asylum Seekers

### Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

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#### Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity'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 charitable 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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable 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 do 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.

Signed: 

Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 14 September 2024

## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income</b>					
Donations and legacies	2	216,528	450,768	667,296	671,496
Income from charitable activities					
Fund Raising events		1,054	-	1,054	330
Training & Engagement		150	-	150	1,556
Income from other trading activities					
Other incoming resources		-	-	-	-
<b>Total income</b>		<b>217,732</b>	<b>450,768</b>	<b>668,500</b>	<b>673,382</b>
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	3	82,974	405,031	488,005	479,960
<b>Total expenditure</b>		<b>82,974</b>	<b>405,031</b>	<b>488,005</b>	<b>479,960</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>134,758</b>	<b>45,737</b>	<b>180,495</b>	<b>193,422</b>
Reconciliation of funds					
Total funds brought forward	13	541,756	146,140	687,896	494,474
Transfer between funds	13	-	-	-	-
<b>Total funds carried forward</b>	<b>13</b>	<b>676,514</b>	<b>191,877</b>	<b>868,391</b>	<b>687,896</b>

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 12 to 19 form part of these financial statements.*

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2024

Company No: 05751987

	Note	2024 £	2023 £
<b>Fixed assets</b>	10	604	2,063
<b>Current assets</b>			
Debtors	11	12,636	6,164
Cash at bank and in hand		856,327	702,676
		868,963	708,840
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(1,176)	(23,007)
<b>Net current assets</b>		867,787	685,833
<b>Net assets</b>		868,391	687,896
<b>The funds of the charity</b>			
Unrestricted income funds	13	405,342	276,377
Designated funds	13	271,172	265,379
Restricted income funds	13	191,877	146,140
		868,391	687,896

*The notes on pages 12 to 19 form part of these financial statements.*

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



**E Keevash, Chair of trustees on behalf of the trustees.**  
**14 September 2024**

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024

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##### Statement of comprehensive income related notes

- 2 Income from donations and grants
- 3 Analysis of expenditure on charitable activities
- 4 Analysis of governance and support costs
- 5 Net income/(expenditure) for the year
- 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel
- 7 Related party transactions
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##### Statement of financial position related notes

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- 11 Debtors
- 12 Creditors: amounts falling due within one year
- 13 Analysis of charitable funds
- 14 Analysis of net assets between funds

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

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#### 1 Accounting policies

##### ***Basis of preparation***

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### ***Reconciliation with previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### ***Going concern***

Year on year we have been able increase our service provision to our clients (15% more destitution caseworker advice sessions), increase our food parcel distribution (17%), increase our hygiene pack distribution (23%) whilst seeing a reduction in our drop in service provision (10% decrease in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have managed to maintain a stable income through both donation and grants. We are aware that this is only a short term stability in a sector of volatility, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £233k of these funds to operational contingency, representing 5.74 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

##### ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### ***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.

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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 1 Accounting policies (continued)

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

##### **Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

##### **Tangible fixed assets**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Computer equipment	3 years

##### **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.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **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.

##### **Financial instruments**

The charity 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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 2 Income from donations and grants

Donations	2024 £	2023 £
General donations	71,811	79,390
Donations of food for distribution	54,088	54,513
Grants receivable	528,583	527,457
Tax recoverable	7,251	6,905
Other income	5,563	3,231
	667,296	671,496

The income from donations and legacies was £667,297 (2023: £671,496) of which £216,528 was unrestricted (2023: £298,099) and £450,768 restricted (2023: £373,397).

#### 3 Analysis of expenditure on charitable activities

	2024 £	2023 £
Wages and sessional work	326,029	330,180
Drop in running costs	7,759	7,097
Food for distribution	61,587	58,084
Rent and Rates	13,215	15,534
Light and Heat	2,285	1,849
Raising funds	-	478
IT infrastructure	2,474	2,391
Postage and Stationery	635	655
Volunteer Expenses	3,988	2,728
Staff costs - training & travel	1,214	976
Hardship Payments	16,314	9,421
Consultancy	35,378	33,276
Publications and subscriptions	1,941	1,819
Depreciation	1,658	1,859
Other	3,764	3,402
Governance costs (see note 5)	528	357
Support costs (see note 5)	9,236	9,854
<b>Total</b>	488,005	479,960

Expenditure on charitable activities was £488,005 (2023: £479,960) of which £82,974 was unrestricted (2023: £120,211) and £405,031 was restricted (2023: £359,749).

#### 4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 4 Analysis of governance and support costs (continued)

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	2,383	-	2,383
Office equipment & software	Invoiced	503	-	503
Professional fees	Invoiced	6,350	173	6,523
Independent examination fees	Invoiced (accrued fees)	-	355	355
<b>Total</b>		<b>9,236</b>	<b>528</b>	<b>9,764</b>

#### 5 Net income/(expenditure) for the year

	2024 £	2023 £
This is stated after charging		
Depreciation	1,658	1,472
Independent examiner's remuneration		
Independent examiner's fees	355	300

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Wages and salaries	295,547	298,649
Social security costs	20,971	22,095
Pension costs (employer's contributions)	9,511	9,436
	<b>326,029</b>	<b>330,180</b>

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The average monthly head count was 10 staff (2023: 10 staff).

#### 7 Related party transactions

There were no transactions with related parties in the current year.

#### 8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Fixed assets

	Computer equipment £	Total £
<b>Cost or valuation</b>		
<b>At 1 April 2023</b>	5,620	5,620
Additions	199	199
<b>At 31 March 2024</b>	5,819	5,819
<b>Depreciation</b>		
<b>At 1 April 2023</b>	3,557	3,557
Charge for year	1,658	1,658
<b>At 31 March 2024</b>	5,215	5,215
<b>Net book value</b>		
<b>At 31 March 2024</b>	604	604
<b>At 31 March 2023</b>	2,063	2,063

#### 11 Debtors

	2024 £	2023 £
Tax recoverable	4,044	3,435
Loan to employee	994	1,846
Cash in transit	-	469
Other debtors and prepayments	7,598	414
	12,636	6,164

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	274	643
Accruals	900	300
Other creditors	2	22,064
	1,176	23,007

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 13 Analysis of charitable funds

##### *Analysis of movements in unrestricted funds*

	Balance 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2024 £
General fund	276,377	217,732	(82,974)	(5,792)	405,342
	<u>276,377</u>	<u>217,732</u>	<u>(82,974)</u>	<u>(5,792)</u>	<u>405,342</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

##### *Analysis of movements in designated funds*

	Balance 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2024 £
Operational activity fund	227,498	-	-	5,792	233,291
Interpreting costs fund	37,881	-	-	-	37,881
	<u>265,379</u>	<u>-</u>	<u>-</u>	<u>5,792</u>	<u>271,172</u>

Name of unrestricted fund	Description, nature and purposes of the fund
Operational activity fund	To cover core operational costs for three months inclusive of potential restructuring costs
Interpreting costs fund	To support our exit from the pandemic and adaptation to the new operating environment

##### *Analysis of movements in restricted funds*

	Balance 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2024 £
BRC SDMP	6,085	40,632	(46,717)	-	-
Donation (ABCD project)	3,000	-	-	-	3,000
Donations (hot meals, drop-in)	1,400	-	-	-	1,400
Donations (YMM)	-	485	(270)	-	215
Forum Central	-	2,000	(1,957)	-	43
LCCT	2,956	13,950	(16,906)	-	-
LCCT Drop-in	-	25,000	(7,346)	-	17,654
Leeds Building Society	-	1,000	-	-	1,000
Leeds City Council (Asylum Guide)	-	24,100	(3,647)	-	20,453
Leeds City Council (toiletries)	1,714	-	-	-	1,714
Leeds City Council MICE	-	250	(250)	-	-
Leeds Women's Aid	8,288	30,036	(25,738)	-	12,586
National Lottery 'Lifeline Leeds'	61,114	115,554	(105,497)	-	71,171
NHS Charities Together	1,290	-	(806)	-	484
NHS WY ICB	-	62,790	(62,790)	-	-
Paul Hamlyn YMM	31,118	60,000	(55,653)	-	35,465
Paul Hamlyn: Covid-19	2,693	-	-	-	2,693
Refugee Action EAR (NLCF)	17,009	55,871	(53,534)	-	19,346
Sheffield Hallam RIS	1,179	18,750	(19,929)	-	-
Streetwise (World café)	3,000	-	-	-	3,000
The Community Shop Trust	-	350	(287)	-	63
The Julia & Hans Rausing Trust	5,294	-	(3,704)	-	1,590
	<u>146,140</u>	<u>450,768</u>	<u>(405,031)</u>	<u>-</u>	<u>191,877</u>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2024 (continued)

#### 13 Analysis of charitable funds (continued)

##### *Analysis of movements in restricted funds (continued)*

Name of restricted fund	Description, nature and purposes of the fund
<b>BRC SDMP</b>	Strategic Displacement and Migration Project (SDMP): to prevent and mitigate destitution and to improve access to justice for our service users
<b>Donation (ABCD project)</b>	Towards ABCD project
<b>Donations (hot meals, drop-in)</b>	Contributions towards drop-in costs
<b>Donations (YMM)</b>	Contributions towards young migrants activities
<b>Forum Central</b>	Household Support Fund (HSF): provision of food and household essentials
<b>LCCT</b>	Household Support Fund (HSF): provision of food and household essentials
<b>LCCT Drop-in</b>	Household Support Fund (HSF): service user support (drop-in and casework)
<b>Leeds Building Society</b>	Support of those in need of a safe and secure home
<b>Leeds City Council (Asylum Guide)</b>	A pilot project delivering information sessions to people seeking asylum who are staying in contingency accommodation hotels in Leeds
<b>Leeds City Council (toiletries)</b>	Contribution towards cost of toiletries parcels
<b>Leeds City Council MICE</b>	Contribution towards Christmas drop-in
<b>Leeds Women's Aid</b>	Sanctuary Support Project: Specialist domestic violence support to service users and their children in safe accommodation
<b>National Lottery 'Lifeline Leeds'</b>	Support for multi-agency drop-in service, casework and volunteer coordination
<b>NHS Charities Together</b>	Supporting asylum seekers' health and wellbeing
<b>NHS WY ICB</b>	Access to an assessment of service users' mental health needs, early intervention and guidance to the right support from other services
<b>Paul Hamlyn YMM</b>	Young Migrants Matter (YMM): a dedicated project for young migrants aged 16-24 with insecure immigration status (casework, advice, advocacy, onward referrals, social and wellbeing activities)
<b>Paul Hamlyn: Covid-19</b>	Support for vital services during and after Covid-19 pandemic
<b>Refugee Action EAR (NLCF)</b>	Explore, Adapt & Renew (EAR): support of asylum seekers through early action services to empower them and to access justice; volunteer coordination; lived experience support groups; building resilient ecosystems
<b>Sheffield Hallam RIS</b>	Refugee Integration Service (RIS): family reunion casework and support
<b>Streetwise (World café)</b>	Contribution towards running of World Café
<b>The Community Shop Trust</b>	Small grants towards household essentials
<b>The Julia &amp; Hans Rausing Trust</b>	Contribution towards drop-in costs and volunteer coordination

#### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	604	-	-	604
Cash at bank and in hand	393,003	271,172	192,153	856,327
Other net current assets	12,636	-	-	12,636
Creditors of less than one year	(900)	-	(276)	(1,176)
	<b>405,342</b>	<b>271,172</b>	<b>191,877</b>	<b>868,391</b>

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

England & Wales - Charity number 1120950

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# Accounts

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**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2023

Charity number: 1120950

Company number: 05751987

# Positive Action for Refugees and Asylum Seekers

## Report and Financial Statements for the year ended 31 March 2023

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## Positive Action for Refugees and Asylum Seekers

### Directors, Trustees and Advisors for the year ended 31 March 2023

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair: E Keevash

Elected trustees: D Beckett  
E Keevash  
F Khan  
J Judkins  
K Russell  
M Ward  
S Birani  
J Altaleb

Secretary J Judkins

#### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director K Pearse

#### Company numbers

Charity number: 05751987  
Company number: 1120950

#### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

#### Independent Examiner

Jason Foxwell FCCA FCIE  
Independent-examiner.net  
www.independent-examiner.net

#### Bankers

Co-operative Bank  
19, 20 Commercial St  
Leeds  
LS1 6AL

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2023

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

#### Chair's report

PAFRAS remains an essential organisation within Leeds raising the profile and meeting the needs of marginalised, isolated communities who are forced to the periphery of mainstream society. We have seen our clients facing increasing difficulty because of the worsening 'hostile environment'. Additionally the cost of living crisis has significantly impacted our operational costs.

During 2022/23 at PAFRAS we have been working with an anti-racism consultant. The whole team have engaged strongly with this work and we are looking widely at PAFRAS with an aim to further embed anti-racism within our strategy and day to day operations.

Our trustee board and staff team have been stable and working well together. We are pleased to end the year in a secure financial position ensuring that PAFRAS remains strong and stable. We thank our funders and all of our supporters for their continued support.

Moving into 2023/24 sadly we anticipate ongoing challenges as the Illegal Migration Bill makes it's way through parliament, which is proposing to effectively ban people from seeking asylum in the UK and if passed, will set a dangerous precedent for the treatment of refugees around the world. However we remain motivated, committed and focused on empowering and supporting the people we work with, continuing to work towards a fairer, better future.



**E Keevash, Chair of trustees**  
**14 September 2023**

# Positive Action for Refugees and Asylum Seekers

## Report of the Trustees for the year ended 31 March 2023

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### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those

### Financial review

Income for the year was £673,382 (2022: £542,062). Expenditure amounted to £479,960 (2022: £397,181). This resulted in a surplus for the year of £193,422 (2022: £144,881). Fund balances at the year end were £687,896 (2022: £494,474) of which £314,258 (2022: £166,787) was unrestricted and available for general use.

During the year, through strategic grant funding we have been able to increase our designated funds for operational contingency to £227,498 (2022: £158,680). Despite the challenging economic climate we have now succeeded in allocating five months core salary and core operating costs as designated funds to protect our financial stability. Our reserves policy remains targeted at achieving three to six months designated operating costs, so although there is some way to go in order to achieve a higher contingency we are delighted to find ourselves in this progressive position.

In the prior year we retained a designated Interpreting Costs fund of £37,881 which had been funded by Refugee Action (RAP). This fund was aimed at supporting our exit from the pandemic and assisting our adaptation to the new operating environment. As we have now progressed through the after effects of the pandemic, we have transferred this contingency into our designated fund for operational contingency.

### Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

### Operational review

PAFRAS has continued to operate successfully in 2022/23, in spite of an increasingly hostile external environment towards refugees and people seeking asylum and a cost of living crisis which has seen operational costs soar.

We began the year looking at how to incorporate Asset Based Community Development within PAFRAS, utilizing the expertise and knowledge of our trustee, Mick Ward. The Lord Mayor of Leeds visited the weekly drop-in and we made links with the Deputy Mayor of West Yorkshire and local MP Richard Burdon. In light of the national crisis in Legal Aid, working with local partner organisations, we are developing a volunteer led model, delivering thematic clinics focussing on OISC Level 1 advice and we hope to roll out a pilot in the next financial year.

#### *Drop-in and Advice*

We have continued to successfully deliver our drop-in, offering support to people seeking asylum in Leeds. We are now distributing around 80 food parcels each and offering support and advice to around 30 people each week at the drop-in and many more in appointments at the office or over the phone. We've continued to adopt an Early Action Approach to our work, which means we try to prevent issues from arising or help de-escalate them, as well as providing support if a crisis has occurred.

We've rolled out the PAFRAS Advice Volunteer service and now have four fully trained Advice Volunteers, two of whom have lived experience of the UK asylum system, offering non-complex advice at the drop-in. This has increased our overall capacity and allows our Destitution Caseworkers to spend more time offering more complex advice.

#### *Mental Health*

Our mental health service continues to offer assessments, advice and support to anyone accessing PAFRAS. This year we took on 2 students to offer in house counselling and therapy and we began a partnership with In-Touch Therapy, offering massage to clients referred by the mental health workers. We have recently recruited a Volunteer Emotional Freedom Technique Practitioner to offer an alternative type of treatment for people who have experienced trauma.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2023

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#### Operational review (continued)

##### *PAFRAS World Café*

World Cafe is a welcoming, safe, and inclusive café session for young adults seeking asylum in Leeds. At the heart of World Cafe is the social element of coming together with others who have experienced similar, and often challenging lives, and doing this in a lively and supportive public venue. Using an asset-based approach, staff encourage those attending to provide support and guidance to each other and to the wider community, nurturing the unique competencies that people seeking asylum bring to our communities and to Leeds as a whole.

##### *Yong Migrants Matter*

Our Young Migrants Matter (YMM) service continues to support young people 16-24 with insecure immigration status. Our approach is led by young people, and we aim to empower young people to make their own decisions. We aim for young people to feel highly supported but also challenged to do things for themselves and be better prepared for their futures. We do this by frontloading our support and working collaboratively with other relevant organisations.

YMM have developed our training offer over the last 12 months, and new strategic alliances have broadened the reach of our sessions which were in all attended by more than 800 delegates. Our training pack has been co-produced with young people, who have also participated in delivering the training on several occasions. We have continued to adapt our work to include young people's voices and ideas in training; in some cases, young people have felt safer participating in the delivery of the training through pre-recorded voice notes, giving quotes and sharing ideas without having to attend the training in person.

##### *Refugee Family Reunion*

We have continued to work with Sheffield Hallam University, offering family reunion legal advice and casework support to refugees, who want to be reunited with their families. This involves making applications to the Home Office, sourcing DNA test funding where necessary, assisting with UNHCR registration for families and linking applicants with other organisations abroad who can assist to make the family reunion process easier.

##### *Sanctuary Support Scheme Domestic Violence and Abuse Support*

Since June 2021 we have been working with a partnership of 7 organisations offering emotional and practical support to victim-survivors of domestic abuse from a number of marginalised groups including refugees and asylum seekers, disabled people, those at risk of forced marriage and people from the LGBT community. In the last year we have supported 11 women from 8 different countries.

#### Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in and other services. In order to ensure PAFRAS is run by and for people with lived experience of forced migration, we are keen to recruit people who are seeking asylum in volunteer roles, and refugees in paid roles. In 2022/23 the PAFRAS Drop-in and Volunteer Coordinator managed a team of over 80 volunteers (2022: 60), approximately 84% (2022: 66%) have lived experience in a number of roles including Appropriate Adult Volunteers, Volunteer Interpreters, Drop-in Volunteers (various roles), Advice Volunteers and Mental Health Volunteers.

#### Achievements and performance

During the year PAFRAS had a total of 3970 (2022: 3,849) visits to the drop-in, 320 (2022: 262) new clients seen by PAFRAS, and 308 (2022: 253) destitute clients were supported. PAFRAS provided advice to 598 (2022: 501) clients in total. Volunteers made up and issued 3555 food parcels (2022: 3,120), made up from food from Fareshare and donations from local people and community and faith groups and which were significantly supplemented with fresh fruit and vegetables from local allotment holders, and 780 (2022: 720) hygiene packs. 4.5 (2021: 4.4) Destitution Caseworkers delivered 1,387 advice sessions (2022: 1,085).

#### Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

#### Appointment of trustees

As required by the constitution, three trustees retired and were re-elected at the AGM during year – E Keevash, K Russell and S Birani. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2023

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#### Trustee induction and training

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

#### Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of operational charitable expenditure with an additional provision for potential restructuring costs in such an event: a target range of £147,505 - £267,495 based on expenditure for the 2022-2023 financial year. The trustees have currently allocated £227,498 (2021: £158,680), the trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests;
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

In addition to operational charitable expenditure, the Trustees have also like to reserve the contingency sum of £27,515 (2022: £21,800) for statutory redundancy payments should such an event arise.

#### Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

#### Going concern

Year on year we have been able increase our service provision to our clients (39% more destitution caseworker advice sessions), increase our food parcel distribution (14%) and yet we have maintained our drop in service provision (3% increase in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have seen our income increase by £130k (24%), with £138k of this increase being attributable to additional grant funding. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £227k of these funds to operational contingency, representing 5.69 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2023

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The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



**E Keevash, Chair of trustees on behalf of the trustees.**

14 September 2023

# Positive Action for Refugees and Asylum Seekers

## Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

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### Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity'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 charitable 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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable 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 do 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.

Signed:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 14 September 2023

## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>					
Donations and legacies	2	296,213	375,283	671,496	541,237
Income from charitable activities					
Fund Raising events		330	-	330	75
Training & Engagement		1,556	-	1,556	750
Income from other trading activities					
Other incoming resources		-	-	-	-
<b>Total income</b>		<b>298,099</b>	<b>375,283</b>	<b>673,382</b>	<b>542,062</b>
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	3	120,211	359,749	479,960	397,181
<b>Total expenditure</b>		<b>120,211</b>	<b>359,749</b>	<b>479,960</b>	<b>397,181</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>177,888</b>	<b>15,534</b>	<b>193,422</b>	<b>144,881</b>
Reconciliation of funds					
Total funds brought forward	13	363,348	131,126	494,474	349,593
Transfer between funds	13	520	(520)	-	-
<b>Total funds carried forward</b>	<b>13</b>	<b>541,756</b>	<b>146,140</b>	<b>687,896</b>	<b>494,474</b>

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 12 to 19 form part of these financial statements.*

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2023

Company No: 05751987

	Note	2023 £	2022 £
<b>Fixed assets</b>	10	2,063	3,402
<b>Current assets</b>			
Debtors	11	6,164	35,024
Cash at bank and in hand		702,676	462,942
		708,840	497,966
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(23,007)	(6,894)
<b>Net current assets</b>		685,833	491,072
<b>Net assets</b>		687,896	494,474
<b>The funds of the charity</b>			
Unrestricted income funds	13	276,377	166,787
Designated funds	13	265,379	196,561
Restricted income funds	13	146,140	131,126
		687,896	494,474

*The notes on pages 12 to 19 form part of these financial statements.*

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



**E Keevash, Chair of trustees on behalf of the trustees.  
14 September 2023**

# Positive Action for Refugees and Asylum Seekers

## Notes Forming Part of the Financial Statements for the year ended 31 March 2023

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## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

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#### 1 Accounting policies

##### ***Basis of preparation***

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### ***Reconciliation with previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### ***Going concern***

Year on year we have been able increase our service provision to our clients (39% more destitution caseworker advice sessions), increase our food parcel distribution (14%) and yet we have maintained our drop in service provision (3% increase in drop in visits).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have seen our income increase by £130k (24%), with £138k of this increase being attributable to additional grant funding. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £227k of these funds to operational contingency, representing 5.69 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

##### ***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### ***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.

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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 1 Accounting policies (continued)

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

##### **Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

##### **Tangible fixed assets**

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Computer equipment	3 years

##### **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.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **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.

##### **Financial instruments**

The charity 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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 2 Income from donations and grants

Donations	2023 £	2022 £
General donations	79,390	90,678
Donations of food for distribution	54,513	50,073
Grants receivable	527,457	389,644
Tax recoverable	6,905	6,499
Other income	3,231	4,342
	671,496	541,236

The income from donations and legacies was £671,495 (2022: £541,236) of which £298,099 was unrestricted (2022: £213,818) and £375,283 was restricted (2022: £327,418).

#### 3 Analysis of expenditure on charitable activities

	2023 £	2022 £
Wages and sessional work	330,180	255,289
Drop in running costs	7,097	7,126
Food for distribution	58,084	51,250
Rent and Rates	15,534	15,114
Light and Heat	1,849	1,667
Raising funds	478	6,249
IT infrastructure	2,391	2,215
Postage and Stationery	655	537
Volunteer Expenses	2,728	5,259
Staff costs - training & travel	976	941
Hardship Payments	9,421	6,149
Consultancy	33,276	30,363
Publications and subscriptions	1,819	1,444
Depreciation	1,859	1,472
Other	3,402	2,454
Governance costs (see note 5)	357	633
Support costs (see note 5)	9,854	9,017
<b>Total</b>	479,960	397,179

Expenditure on charitable activities was £479,957 (2022: £397,179) of which £120,211 was unrestricted (2022: £86,215) and £359,749 was restricted (2022: £310,964).

#### 4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 4 Analysis of governance and support costs (continued)

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,991	-	1,991
Office equipment & software	Invoiced	880	-	880
Professional fees	Invoiced	6,983	57	7,040
Independent examination fees	Invoiced (accrued fees)	-	300	300
<b>Total</b>		<b>9,854</b>	<b>357</b>	<b>10,211</b>

#### 5 Net income/(expenditure) for the year

	2023 £	2022 £
This is stated after charging		
Depreciation	1,859	1,472
Independent examiner's remuneration		
Independent examiner's fees	300	300

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Wages and salaries	298,649	234,444
Social security costs	22,095	13,904
Pension costs (employer's contributions)	9,436	6,941
	<b>330,180</b>	<b>255,289</b>

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The average monthly head count was 10 staff (2022: 11 staff).

#### 7 Related party transactions

There were no transactions with related parties in the current year.

#### 8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Fixed assets

	Computer equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2022	5,100	5,100
Additions	520	520
<b>At 31 March 2023</b>	<b>5,620</b>	<b>5,620</b>
<b>Depreciation</b>		
At 1 April 2022	1,698	1,698
Charge for year	1,859	1,859
<b>At 31 March 2023</b>	<b>3,557</b>	<b>3,557</b>
<b>Net book value</b>		
<b>At 31 March 2023</b>	<b>2,063</b>	<b>2,063</b>
<b>At 31 March 2022</b>	<b>3,402</b>	<b>3,402</b>

#### 11 Debtors

	2023 £	2022 £
Tax recoverable	3,435	3,043
Loan to employee	1,846	-
Cash in transit	469	-
Other debtors and prepayments	414	31,981
	<b>6,164</b>	<b>35,024</b>

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	643	1,579
Accruals	300	915
Other creditors	22,064	4,400
	<b>23,007</b>	<b>6,894</b>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 13 Analysis of charitable funds

##### *Analysis of movements in unrestricted funds*

	Balance 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2023 £
General fund	166,787	298,099	(120,211)	(68,298)	276,377
	<b>166,787</b>	<b>298,099</b>	<b>(120,211)</b>	<b>(68,298)</b>	<b>276,377</b>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

##### *Analysis of movements in designated funds*

	Balance 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2023 £
Operational activity fund	158,680	-	-	68,818	227,498
Interpreting costs fund	37,881	-	-	-	37,881
	<b>196,561</b>	<b>-</b>	<b>-</b>	<b>68,818</b>	<b>265,379</b>

Name of unrestricted fund	Description, nature and purposes of the fund
Operational activity fund	To cover core operational costs for three months inclusive of potential restructuring costs
Interpreting costs fund	To support our exit from the pandemic and adaptation to the new operating environment

##### *Analysis of movements in restricted funds*

	Balance 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2023 £
BRC SDMP	-	21,960	(15,875)	-	6,085
ABCD project - donation	-	3,000	-	-	3,000
Private donations	600	800	-	-	1,400
LCCT	-	10,500	(7,544)	-	2,956
Leeds City Council	1,714	-	-	-	1,714
Leeds Women's Aid	8,986	21,277	(21,975)	-	8,288
National Lottery 'Lifeline'	40,918	108,130	(87,934)	-	61,114
NHS Charities Together	9,664	1,000	(8,854)	(520)	1,290
NHS WY ICB (formerly CCG)	3,138	61,680	(64,818)	-	-
Paul Hamlyn YMM	28,969	61,600	(59,451)	-	31,118
Paul Hamlyn: Covid-19	4,658	-	(1,965)	-	2,693
NLCF Refugee Action EAR	18,188	47,041	(48,220)	-	17,009
Sainsbury's	-	500	(500)	-	-
Sheffield Hallam RIS	11,291	29,795	(39,907)	-	1,179
Streetwise - donation	3,000	-	-	-	3,000
The Julia & Hans Rausing Trust	-	8,000	(2,706)	-	5,294
	<b>131,126</b>	<b>375,283</b>	<b>(359,749)</b>	<b>(520)</b>	<b>146,140</b>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2023 (continued)

#### 13 Analysis of charitable funds (continued)

##### *Analysis of movements in restricted funds (continued)*

Name of restricted fund	Description, nature and purposes of the fund
<b>BRC SDMP</b>	Strategic Displacement and Migration Project (SDMP): to prevent and mitigate destitution and to improve access to justice for our service users
<b>ABCD project - donation</b>	ABCD project
<b>Private donations</b>	food and hot meals at drop-in
<b>LCCT</b>	Household Support Fund
<b>Leeds City Council</b>	Contribution towards cost of toiletries parcels
<b>Leeds Women's Aid</b>	Sanctuary Support Project: Specialist domestic violence support to service users and their children in safe accommodation
<b>National Lottery 'Lifeline'</b>	Support for drop-in service, casework and volunteer coordination
<b>NHS Charities Together</b>	Supporting asylum seekers' health and wellbeing
<b>NHS WY ICB (formerly CCG)</b>	Access to an assessment of service users' mental health needs, early intervention and guidance to the right support from other services
<b>Paul Hamlyn YMM</b>	Young Migrants Matter: a dedicated project for young migrants aged 16-24 years old with an insecure immigration status (casework, advice, advocacy, onward referrals, social and wellbeing activities)
<b>Paul Hamlyn: Covid-19</b>	Support for vital services during and after Covid-19 pandemic
<b>NLCF Refugee Action EAR</b>	Explore, Adapt & Renew (EAR): contribution towards casework, volunteer coordination, support groups, running and management costs
<b>Sainsbury's</b>	Helping Everyone Eat Better community grant
<b>Sheffield Hallam RIS</b>	Refugee Integration Service: family reunion casework and support
<b>Streetwise - donation</b>	Contribution towards running of World Café
<b>The Julia &amp; Hans Rausing Trust</b>	Contribution towards drop-in costs and volunteer coordination

#### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	2,063	-	-	2,063
Cash at bank and in hand	268,450	265,379	168,847	702,676
Other net current assets	6,164	-	-	6,164
Creditors of less than one year	(300)	-	(22,707)	(23,007)
	<b>276,377</b>	<b>265,379</b>	<b>146,140</b>	<b>687,896</b>

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

England & Wales - Charity number 1120950

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# Accounts

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**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2022

Charity number: 1120950

Company number: 05751987

# Positive Action for Refugees and Asylum Seekers

## Report and Financial Statements for the year ended 31 March 2022

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## Positive Action for Refugees and Asylum Seekers

### Directors, Trustees and Advisors for the year ended 31 March 2022

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair:	E Keevash	
Elected trustees:	D Beckett E Keevash F Khan J Judkins K Russell M Ward S Birani J Altaleb	appointed 22 September 2021
Secretary	J Judkins	

#### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director	K Pearse
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#### Company numbers

Charity number:	05751987
Company number:	1120950

#### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

#### Independent Examiner

Jason Foxwell FCCA FCIE  
Independent-examiner.net  
www.independent-examiner.net

#### Bankers

Co-operative Bank  
41, Vicar Lane  
Leeds  
LS1 6DS

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2022

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

#### Chair's report

PAFRAS remains an essential organisation within Leeds raising the profile and meeting the needs of marginalised, isolated communities who are forced to the periphery of mainstream society because of the continuation and deepening of the 'hostile environment'.

As the restrictions and difficulties imposed by the Covid-19 pandemic have gradually eased PAFRAS has accordingly reviewed and adjusted our working practices and service provision.

During this year we continued to work with an external consultant on a strategic review of PAFRAS. We have spent time reviewing our organisation within the categories of: governance and operations; service and service users; finance, fundraising and reporting and marketing and communications. This has been a very useful process, generating strategy and actions to both strengthen and maintain our position in this challenging climate. We also had a whole team (staff team and trustees) away day with the external consultant. During this day we reviewed our mission, vision and values. We also looked at how we measure impact and have recently published our new impact report.

In January 2022 Dinah Beckett stepped down from her role as Chair of Board of Trustees. Dinah was a highly committed and very effective Chair and the Board were very grateful for her extensive contributions as Chair. We are very pleased that she is remaining as a Trustee. I was delighted to be nominated and approved to step up from board member into the role of Chair in Dinah's place. We have also been very glad to welcome Joudi Ataleb on to the Board of Trustees. Joudi is a Trustee with lived experience and is already making a valuable contribution to PAFRAS.

Moving into 2022/23 we anticipate ongoing challenges for PAFRAS. The development of the Nationality and Borders Bill made its way through parliament during the year and was passed into law as the Nationality and Borders Act in April 2022. Unfortunately this legislation worsens the situation for the people we work with. PAFRAS continues to be ready to face these new challenges with confidence and optimism; we remain focused on social justice and ensuring the people who access our service are able to speak out and speak up. We remain ambitious and hopeful for a better future.



**E Keevash, Chair of trustees**  
**17 November 2022**

# Positive Action for Refugees and Asylum Seekers

## Report of the Trustees for the year ended 31 March 2022

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### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

### Financial review

Income for the year was £542,062 (2021: £520,058). Expenditure amounted to £340,923 (2021: £340,923). This resulted in a surplus for the year of £144,881 (2021: £179,135). Fund balances at the year end were £494,474 (2021: £349,573) of which £166,787 (2021: £34,905) was unrestricted and available for general use.

During the year, through strategic grant funding we have been able to retain our designated funds for operational contingency at £158,680. Despite the challenging economic climate we have now succeeded in allocating four months core salary and core operating costs for two consecutive years. Our reserves policy remains targeted at achieving three to six months designated operating costs, so although there is some way to go in order to achieve a higher contingency we are delighted to find ourselves in this progressive position.

In addition to our designated fund for operational contingency we have created a designated fund for Covid Recovery £37,881 (2021: £42,912) which has been funded by Refugee Action (RAP). This fund was aimed at supporting our exit from the pandemic and assisting our adaptation to the new operating environment. We are aware that PAFRAS will face many unknowns throughout the coming years and have ensured that we remain well equipped for those new challenges.

### Operational review

2021/22 has been another challenging and rewarding year. We have continued to operate through the Covid-19 pandemic and the increasingly hostile environment created by the UK government, with the development of the Nationality and Borders Bill, which made its way through parliament throughout the year and was passed into law as the Nationality and Borders Act in April 2022.

Drop-in - We have delivered a face to face drop-in, with Covid safe precautions in place, throughout the pandemic, offering food parcels and toiletry and hygiene packs, advice and casework and mental health support. Whilst we are managing the drop-in in a much more structured way post Covid, we have re-introduced a small social area for people to sit and get a drink and snack in a safe and welcoming place. We also offer a takeaway curry once a month.

Since February 2021 we have been working in partnership with Bevan Healthcare who have been administering Covid-19 vaccines at our weekly drop-in. We have encountered many vaccine hesitant people who, over the course of the weeks and months, have decided to take the vaccines and the booster.

Volunteering - After outsourcing our volunteer management for many years, in 2021 we successfully brought the volunteer coordination in-house, combining it with drop-in coordination. This new role has meant many of our procedures have been streamlined and our processes are much smoother. Feedback from the volunteer team has been extremely positive with people commenting that they now feel more supported and much more a part of the PAFRAS team.

Our 60+ volunteers are an absolutely vital part of our work – without them, we simply wouldn't be able to do what we do. We rely on them to support the weekly drop-in: running the welcome desk; screening and providing advice and information; running the kitchen; offering interpreting; distributing food and managing donations. We have developed a volunteer training programme and all volunteers receive ongoing support and training.

Service-user involvement and co-production is at the heart of PAFRAS and we are proud that approximately 66% of our volunteers have lived refugee experience.

Adult Advice service – The Adult Advice Service is made up a Senior Caseworker, line managing 2 Destitution Caseworkers and an Advice Volunteer Coordinator. The key aim of the advice service is to support people to find sustainable routes out of destitution. We will also work preventatively with clients before receiving a decision from the Home Office.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2022

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#### Operational review (continued)

We employ an early-action model, focussing on crisis prevention. This is done by: - De-escalating crisis situations - Referring into emergency accommodation (hosting, night shelter) - Assisting with asylum support applications - Offering high quality regulated immigration advice - Making legal referrals to quality legal aid solicitors - Supporting clients to raise issues and complaints with housing providers

Our new National Lottery Community Fund grant allowed us to recruit an Advice Volunteer Coordinator who is developing a team of specialist Advice Volunteers who will offer non-complex advice at the weekly drop-in. We hope this will allow us to increase our capacity to see more people and support the Destitution Caseworkers, allowing them to focus on delivering more complex advice. We have delivered comprehensive training to 4 Advice Volunteers who are now screening and offering advice. 2 of the Advice Volunteers have lived experience of the UK asylum system.

Young Migrants Matter - YMM supports young people 16-24 who have been refused asylum; have an ongoing age dispute or have other complex needs. As well as complex casework, we have been developing the advocacy, activism and leadership element of the project to ensure young people's experiences of the asylum system are heard and can influence policy change.

A key achievement for the YMM project has been the high quality training that we have delivered, co-produced with young people, which has upskilled hundreds of workers and volunteers and successfully tackled harmful narratives around migration. In the last 12 months, YMM has delivered 8 training sessions including a workshop at the Yorkshire Approved Mental Health Practitioner Conference and an online session co-produced and co-delivered with Social Workers Without Borders nationally for Local Authority staff.

Refugee Family Reunion - We have continued to work with Sheffield Hallam University, offering family reunion legal advice and casework support to refugees, who want to be reunited with their families. This involves making the applications to the Home Office, sourcing DNA test funding where necessary, assisting with UNHCR registration for families and linking applicants with other organisations abroad who can assist to make the family reunion process easier. April 2022 The project also proactively contributes to the Families Together Coalition advocacy efforts, in order to achieve positive change for our service users.

We are pleased to have had successful applications for Afghan and Kuwait Bidoon families this year, as they are the most challenging applications to work on at present.

Sanctuary Support Scheme Domestic Violence and Abuse Support - In June 2021, we were excited to be invited to join a new partnership, led by Leeds Women's Aid, allowing us to offer in-house domestic violence and abuse support. The Sanctuary Support Team is made up of a partnership of organisations supporting people experiencing domestic violence and abuse, focusing on specific specialisms including asylum seekers and refugees, pregnancy, disability and LGBT.

We recruited a former volunteer with lived experience into the role, and she is currently developing the offer at PAFRAS.

PAFRAS World café - In September 2021 we received funding from NHS Charities which, among other things, allowed us to open the PAFRAS World Café, providing a safe and welcoming space for 2 hours per week, for younger adults (age 20-30) seeking asylum to make friends, socialise in a nice environment and support one another's wellbeing. The café was established following feedback from people accessing PAFRAS that there was a gap for this type of space.

Experts By Experience - In 2021, we established a new Experts By Experience Group, led by a volunteer with lived experience and supported by the Director. We were awarded funding in the Explore, Adapt and Renew Partnership (led by Refugee Action), which has an element of "Shifting Power". This meant we could offer a part-time member of staff an extra day a week to concentrate on developing the EBE group.

#### Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in, however the closure of the drop-in for much of this year meant that fewer volunteers were needed to help us to deliver our services. In 2021/22 PAFRAS successfully brought the volunteer coordination in-house, combining it with drop-in coordination, managing a team of over 60 volunteers (2021: 39), approximately 66% (2021: 69%) have lived refugee experience.

#### Achievements and performance

During the year PAFRAS has had a total of 3,849 (2021: 3,437) visits to the drop-in, 262 (2021: 165) new clients seen by PAFRAS, and 253 (2021: 65) destitute clients were supported. PAFRAS provided advice to 501 (2021: 456) clients in total. Volunteers made up and issued 3,120 food parcels (2021: 4,336), which were significantly supplemented with fresh fruit and vegetables, and 720 (2021: 715) hygiene packs. 4.3 (2021: 4.4) Destitution Caseworkers delivered 1,085 advice sessions (2021: 782).

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2022

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#### Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

#### Appointment of trustees

As required by the constitution, three trustees retired and were re-elected at the AGM during year – E Keevash, K Russell and S Birani. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

#### Trustee induction and training

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

#### Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of operational charitable expenditure: a target range of £99,295 - £198,591 based on expenditure for the 2021-2022 financial year. The trustees have currently allocated £158,680 (2021: £168,680), the trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests;
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

In addition to operational charitable expenditure, the Trustees would also like to reserve the sum of £21,800 for statutory redundancy payments (as at 31.03.2022).

#### Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

#### Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2022

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#### Going concern

Whilst the exit from the Covid-19 pandemic impacted upon the activities and income streams of the charity, we took responsible actions and have continued to minimise face-face services where possible. Despite these precautionary actions we have been able to increase our service provision to our clients with (39% more destitution caseworker advice sessions), adapting our drop in service (12% increase in drop in visits) yet decreased our food parcel distribution (28% increase).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have seen our income increase by £21, with £25k of this increase being attributable to additional grant funding. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £158,680 of these funds to operational contingency, representing 4.79 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2022

---

The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



**E Keevash, Chair of trustees on behalf of the trustees.**

17 November 2022

## Positive Action for Refugees and Asylum Seekers

### Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

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#### Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity'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 charitable 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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable 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 do 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.

Signed:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 17 November 2022

## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>					
Donations and legacies	2	212,993	328,244	541,237	520,058
Income from charitable activities					
Fund Raising events		75	-	75	-
Training & Engagement		750	-	750	-
Income from other trading activities					
Other incoming resources		-	-	-	-
<b>Total income</b>		213,818	328,244	542,062	520,058
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	3	89,518	307,663	397,181	340,903
<b>Total expenditure</b>		89,518	307,663	397,181	340,903
<b>Net income/(expenditure) and net movement in funds for the year</b>		124,300	20,581	144,881	179,155
Reconciliation of funds					
Total funds brought forward	13	236,497	113,096	349,593	170,438
<b>Total funds carried forward</b>	13	360,797	133,677	494,474	349,593

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 13 to 20 form part of these financial statements.*

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2022

Company No: 05751987

	Note	2022 £	2021 £
<b>Fixed assets</b>	10	3,402	3,848
<b>Current assets</b>			
Debtors	11	35,024	16,171
Cash at bank and in hand		462,942	339,299
		497,966	355,470
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(6,894)	(9,725)
<b>Net current assets</b>		491,072	345,745
<b>Net assets</b>		494,474	349,593
<b>The funds of the charity</b>			
Unrestricted income funds	13	166,787	34,905
Designated funds	13	196,561	201,592
Restricted income funds	13	131,126	113,096
		494,474	349,593

*The notes on pages 13 to 20 form part of these financial statements.*

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



**E Keevash, Chair of trustees on behalf of the trustees.**  
**17 November 2022**

# Positive Action for Refugees and Asylum Seekers

## Notes Forming Part of the Financial Statements for the year ended 31 March 2022

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## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

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#### 1 Accounting policies

##### *Basis of preparation*

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### *Reconciliation with previous Generally Accepted Accounting Practice*

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### *Going concern*

Whilst the exit from the Covid-19 pandemic impacted upon the activities and income streams of the charity, we took responsible actions and have continued to minimise face-face services where possible. Despite these precautionary actions we have been able to increase our service provision to our clients with (39% more destitution caseworker advice sessions), adapting our drop in service (12% increase in drop in visits) yet decreased our food parcel distribution (28% increase).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the deepening cost of living crisis. In year we have seen our income increase by £21, with £25k of this increase being attributable to additional grant funding. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

As detailed within our reserves policy we have been able to review our unrestricted funds and allocate £158,680 of these funds to operational contingency, representing 4.79 months of in year operational activities. The board consider this alongside our budget and business planning as a reliable source of assurance of our ongoing viability.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

##### *Income*

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### *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.

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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 1 Accounting policies (continued)

##### *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### *Fund accounting*

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

##### *Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

##### *Tangible fixed assets*

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Computer equipment	3 years

##### *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.

##### *Cash at bank and in hand*

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### *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.

##### *Financial instruments*

The charity 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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 2 Income from donations and grants

Donations	2022	2021
	£	£
General donations	90,678	85,255
Donations of food for distribution	50,073	50,123
Grants receivable	389,644	364,616
Tax recoverable	6,499	8,037
Other income	4,342	12,027
	<b>541,236</b>	<b>520,058</b>

The income from donations and legacies was £541,236 (2021: £520,058) of which £213,818 was unrestricted (2021: £97,697) and £328,244 restricted (2021: £422,361).

#### 3 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Wages and sessional work	255,289	197,412
Drop in security	-	225
Drop in running costs	7,126	2,628
Peer support group	-	389
Food for distribution	51,250	52,873
Rent and Rates	15,114	18,846
Light and Heat	1,667	1,213
Raising funds	6,249	-
Logistics	-	300
IT infrastructure	2,215	3,649
Postage and Stationery	537	760
Volunteer Expenses	5,259	12,970
Staff costs - training & travel	941	47
Hardship Payments	6,149	8,156
Consultancy	30,363	30,372
Publications and subscriptions	1,444	897
Depreciation	1,472	226
Other	2,454	3,074
Governance costs (see note 5)	633	308
Support costs (see note 5)	9,017	6,558
<b>Total</b>	<b>397,179</b>	<b>340,903</b>

Expenditure on charitable activities was £397,179 (2021: £340,903) of which £86,215 was unrestricted (2021: £81,400) and £307,663 was restricted (2021: £259,503).

#### 4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 4 Analysis of governance and support costs (continued)

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,874	-	1,874
Office equipment & software	Invoiced	555	-	555
Professional fees	Invoiced	6,587	333	6,920
Independent examination fees	Invoiced (accrued fees)	-	300	300
<b>Total</b>		<b>9,017</b>	<b>633</b>	<b>9,650</b>

#### 5 Net income/(expenditure) for the year

	2022 £	2021 £
This is stated after charging		
Depreciation	1,472	226
Independent examiner's remuneration		
Independent examiner's fees	300	280

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Wages and salaries	234,444	182,711
Social security costs	13,904	9,412
Pension costs (employer's contributions)	6,941	5,289
	<b>255,289</b>	<b>197,412</b>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The average monthly head count was 11 staff (2021: 10 staff).

#### 7 Related party transactions

There were no transactions with related parties in the current year.

#### 8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Fixed assets

	Computer equipment £	Total £
<b>Cost or valuation</b>		
<b>At 1 April 2021</b>	4,074	4,074
Additions	1,026	1,026
<b>At 31 March 2022</b>	5,100	5,100
<b>Depreciation</b>		
<b>At 1 April 2021</b>	226	226
Charge for year	1,472	1,472
<b>At 31 March 2022</b>	1,698	1,698
<b>Net book value</b>		
<b>At 31 March 2022</b>	3,402	3,402
<b>At 31 March 2021</b>	3,848	3,848

#### 11 Debtors

	2022 £	2021 £
Tax recoverable	3,043	3,131
Other debtors and prepayments	31,981	13,040
	35,024	16,171

#### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,579	-
Accruals	915	-
Other creditors	4,400	9,725
	6,894	9,725

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 13 Analysis of charitable funds

##### *Analysis of movements in unrestricted funds*

	Balance 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2022 £
General fund	34,905	213,818	(86,215)	4,279	166,787
	34,905	213,818	(86,215)	4,279	166,787

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

##### *Analysis of movements in designated funds*

	Balance 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2022 £
Operational activity fund	158,680	-	-	-	158,680
Covid recovery fund	42,912	-	(3,303)	(1,728)	37,881
	201,592	-	(3,303)	(1,728)	196,561

Name of unrestricted fund	Description, nature and purposes of the fund
Operational activity fund	To cover core operational costs for three months inclusive of potential restructuring costs
Covid recovery fund	To support our exit from the pandemic and adaptation to the new operating environment

##### *Analysis of movements in restricted funds*

	Balance 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2022 £
ASAP (BLF)	2,941	17,080	(20,615)	594	-
BRC 'SNAP' (BLF)	3,446	18,000	(21,446)	-	-
Donation (hot meals)	600	-	-	-	600
LASSN	1,500	-	(1,500)	-	-
Leeds City Council (casework)	10,841	-	(9,993)	(848)	-
Leeds City Council (clients needs)	500	-	(500)	-	-
Leeds City Council (toiletries)	1,714	-	-	-	1,714
Leeds City Council MICE	-	100	(100)	-	-
Leeds Women's Aid (LDVS)	-	14,333	(4,824)	(523)	8,986
Lloyds Bank Foundation	26,598	-	(26,598)	-	-
NHS Charities Together	-	17,200	(7,536)	-	9,664
NHS Leeds CCG	12,562	60,234	(68,810)	(848)	3,138
National Lottery 'Lifeline'	-	83,952	(42,531)	(503)	40,918
Paul Hamlyn Foundation (YMM)	26,788	53,000	(50,819)	-	28,969
Paul Hamlyn: Covid-19	6,639	-	(1,557)	(424)	4,658
Postcode Lottery Trust	4,008	-	(4,008)	-	-
Refugee Action 'EAR' (National Lottery)	-	22,250	(4,062)	-	18,188
Refugee Action 'Early Action' (BLF)	8,084	4,095	(12,180)	1	-
Sheffield Hallam (RIS)	6,875	35,000	(30,584)	-	11,291
Streetwise donation	-	3,000	-	-	3,000
	113,096	328,244	(307,663)	(2,551)	131,126

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2022 (continued)

#### 13 Analysis of charitable funds (continued)

##### *Analysis of movements in restricted funds (continued)*

Name of restricted fund	Description, nature and purposes of the fund
ASAP (BLF)	Help Through Crisis: FT Destitution Caseworker salary and contribution towards some management and directly incurred costs
BRC 'SNAP' (BLF)	Strategic National Asylum Programme: FT Destitution Caseworker salary and contribution towards hardship payments, volunteer and running costs
Donation (hot meals)	Provision of hot meals at drop-in
LASSN	LMP Covid-19 Fund
Leeds City Council (casework)	Casework support
Leeds City Council (clients needs)	Contribution towards hardship payments
Leeds City Council (toiletries)	Contribution towards cost of toiletries parcels
Leeds City Council MICE	Contribution towards Christmas Party at drop-in
Leeds Women's Aid (LDVS)	Sanctuary Support Project: Support Worker post and contribution towards running and management costs
Lloyds Bank Foundation	Contribution towards Director and Finance Officer salaries and volunteer costs
NHS Charities Together	Supporting Asylum Seekers Health
NHS Leeds CCG	FT and PT Mental Health workers salaries and contribution towards management costs
National Lottery 'Lifeline'	Support for drop-in service, casework and volunteer coordination
Paul Hamlyn Foundation (YMM)	Young Migrants Matter: FT and PT Young People's Development workers salaries, activities and contribution towards running costs
Paul Hamlyn: Covid-19	Support for vital services during Covid-19 pandemic
Postcode Lottery Trust	Contribution towards drop-in and management costs
Refugee Action 'EAR' (National Lottery)	Explore, Adapt & Renew (EAR): contribution towards casework, volunteer coordination, support groups, running and arrangements costs
Refugee Action 'Early Action' (BLF)	Early Action: Contribution towards Senior Caseworker salary, volunteer expenses, training and travel
Sheffield Hallam (RIS)	Refugee Integration Service: FT Caseworker salary and contribution towards management costs
Streetwise donation	Contribution towards running of World Café

#### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	1,626	1,776	3,402
Cash at bank and in hand	135,255	196,561	131,126	462,942
Other net current assets	3,075	-	25,970	29,045
Creditors of less than one year	(915)	-	-	(915)
	137,415	198,187	158,872	494,474

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

England & Wales - Charity number 1120950

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# Accounts

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**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2021

Charity number: 1120950

Company number: 05751987

# Positive Action for Refugees and Asylum Seekers

## Report and Financial Statements for the year ended 31 March 2021

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## Positive Action for Refugees and Asylum Seekers

### Directors, Trustees and Advisors for the year ended 31 March 2021

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The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair:	D Beckett	
Elected trustees:	D Beckett	
	E Maddocks	
	K Russell	
	E Keevash	
	F Khan	
	S Birani	
	J Judkins	appointed 15 September 2020
	M Ward	appointed 15 September 2020
Secretary	J Judkins	

#### Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director	K Pearse
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#### Company numbers

Charity number:	05751987
Company number:	1120950

#### Registered Office

PAFRAS  
Unit 24 Unity Business Centre  
Roundhay Road  
Leeds  
West Yorkshire  
LS7 1AB

#### Independent Examiner

Jason Foxwell FCCA FCIE  
Independent-examiner.net  
www.independent-examiner.net

#### Bankers

Co-operative Bank  
41, Vicar Lane  
Leeds  
LS1 6DS

## Positive Action for Refugees and Asylum Seekers

### Chair's Statement for the year ended 31 March 2021

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The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

#### Chair's report

PAFRAS remains an essential organisation within Leeds raising the profile and meeting the needs of marginalised, isolated communities who are forced to the periphery of mainstream society because of the continuation and deepening of the 'hostile environment'.

The period from April 2020 to March 2021 has been dominated by Covid-19. PAFRAS's rapid transformation in March 2020, ensured we were able to continue offering essential support to asylum seekers in Leeds. Our provision evolved to ensure compliance with lockdown measures, maintain social distancing and respond to the fast changing environment. We are hugely proud of what we have been able to offer throughout this period, and that service users have continued to be able to access a safe, accessible and welcoming service, receive advice and essential food, including via home delivery for people who have had to shield.

The flexibility and responsiveness of the PAFRAS service is a testament to the knowledge, experience and dedication of the whole PAFRAS team, huge thanks to the whole team.

The adaptability and resilience of our service users has been inspiring – people have continued to access the drop-in in a safe and responsible way, and have used the flexibility of remote advice provision to maintain contact with their caseworkers. We have seen how offering the service in a different way has actually increased engagement from some parts of the community and we will learn from this experience to move towards a 'best of both worlds' model in the future.

This year we began a strategic review of the organisation, with an external consultant, funded through our Lloyds Bank Foundation grant. We hope this review will mean we are in the strongest possible position to manage the next few years, which we anticipate may be challenging with fewer funding opportunities and increasingly hostile immigration policies.

We were very pleased to welcome James Judkins and Mick Ward to the Board of Trustees. James has worked with PAFRAS for a long-time, and because our meetings have gone online, was able to re-join the board. Mick retired after a long and successful career with Leeds City Council and chose PAFRAS as a charity he would like to work with. We are delighted to have both of them on the board to help guide the organisation through the challenges ahead.

As we go into 2021/22 we know there are many new challenges in a landscape inexorably altered by Covid-19 and Brexit. The government's 'New Plan for Immigration' threatens to increase destitution and hardship for people who come to the UK seeking protection. PAFRAS continues to be ready to face these new challenges with confidence and optimism; we remain focused on social justice and ensuring the people who access our service are able to speak out and speak up. We remain ambitious and hopeful for a better future.



**D Beckett, Chair of trustees**  
**15 October 2021**

# Positive Action for Refugees and Asylum Seekers

## Report of the Trustees for the year ended 31 March 2021

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### Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

### Financial review

Income for the year was £520,058 (2020: £370,234). Expenditure amounted to £340,923 (2020: £325,150). This resulted in a surplus for the year of £179,135 (2020: £45,084). Fund balances at the year end were £349,573 (2020: £170,438) of which £34,905 (2020: £42,380) was unrestricted and available for general use.

During the year, through strategic grant funding we have been able to further grow our designated funds for operational contingency to £158,680 from £49,089. Despite the challenging economic climate this is seen as a significant achievement for the charity as historically we have only been in a position to set aside three months funding for core salary whereas we have now succeeded in allocating four months core salary and core operating costs. Our reserves policy remains targeted at achieving three to six months designated operating costs, so although there is some way to go in order to achieve a higher contingency we are delighted to find ourselves in this progressive position.

In addition to our designated fund for operational contingency we have created a new designated fund in year for Covid Recovery (£42,912) which has been funded by Refugee Action (RAP). This fund is aimed at supporting our exit from the pandemic and assisting our adaptation to the new operating environment. We are aware that PAFRAS will face many unknowns throughout 2021/22 and have ensured that we remain well positioned to exit the pandemic equipped for those new challenges.

### Operational review

Covid-19 meant that 2020/21 was an extremely challenging year and PAFRAS proved itself to be agile and responsive to the challenges we faced. We successfully delivered a front line service throughout the year, quickly and effectively adapting our service delivery. At the beginning of the first lockdown in March 2020, the PAFRAS team took the decision to suspend the multi-agency drop-in but was able to maintain a skeleton service handing out food parcels, destitution payments and providing triage and signposting in the car park of the usual drop-in venue. This was provided in conjunction with casework and mental health appointments over the phone using volunteer interpreters when necessary.

Unfortunately, like many organisations, our usual delivery partners were not able to offer face to face support and the PAFRAS team mobilised the adaptations quickly and effectively. Being able to maintain a physical presence throughout the lockdown enabled PAFRAS to continue reaching the most vulnerable clients and we saw a big rise in returning destitute clients. Many of this group have relied on informal networks for many years but needed to re-engage with casework for destitution advice. We were the only face to face service available to this service user group within the city of Leeds and was therefore heavily subscribed.

Our mental health team continued to offer mental health assessments over the phone. Referring on to appropriate support agencies is always a challenge but this year access to services was even more difficult. Many services were only offered online, but without access to Wi-Fi or mobile phone data it was simply not accessible. Isolation and loneliness increased amongst our clients and our mental health team made regular calls to check in and offer some level of stabilisation work.

We continued to work out of the car park until September, when following rigorous planning and risk assessment, in consultation with local public health and infection control teams, we moved the drop-in back indoors. Unfortunately our new drop-in is purely functional. We offer vital case work, mental health support and food parcels, but the usual social element of the drop-in has had to go temporarily, in order to deliver it safely.

We were delighted to be awarded a new contract with Paul Hamlyn Foundation, to deliver our Young Migrants Matter Project (YMM), supporting young migrants age 16-24 with insecure immigration status. YMM has been operating for 2 years, in a partnership with The Children's Society. The new 3 year contract began in September 2020 with PAFRAS as the sole delivery organisation, taking on the "voice and influence" element of the work, supporting young migrants to be heard by policy and decision makers.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2021

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#### Operational review (continued)

We were also excited to enter an exciting new partnership in December 2020 with Sheffield Hallam University, through a two year project that seeks to expand the provision of high quality advice and support to refugees across Yorkshire, seeking reunification with loved ones they have been forced to leave behind. We have recently recruited a Refugee Family Reunion Caseworker who will be part of the team at the Helena Kennedy Centre Refugee Rights Hub offering free at the point of use advice and support to refugees across Leeds and Bradford.

Covid-19 made fund raising for our core services a challenge as many funders closed their usual application processes to focus on Covid-19 support funding. We were lucky to secure Covid-19 specific funding from Leeds City Council, Paul Hamlyn Foundation, Lloyds Bank Foundation, Respond and Adapt led by Refugee Action and the British Muslim Covid-19 fund. Our improved communications on social media and via electronic newsletters also meant that we engaged with new and existing donors.

We became accredited with the Office of the Immigration Services Commissioner (OISC) in 2017 and were audited by the OISC this year which went brilliantly and we passed the audit with no issues.

And finally we were pleased to receive recognition from Leeds City Council, winning the Community Organisation of the Year Award in their Compassionate City Awards.

#### Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in, however the closure of the drop-in for much of this year meant that fewer volunteers were needed to help us to deliver our services. In 2020/21 PAFRAS continued to out-source the volunteering to Manuel Bravo Project who recruit, train and provide on-going support to a team of up to 39 volunteers (2020: 59), approximately 69% (2020: 66%) have lived refugee experience.

#### Achievements and performance

During the year PAFRAS has had a total of 3,437 (2020: 5,604) visits to the drop-in, 165 (2020: 243) new clients seen by PAFRAS, and 65 (2020: 92) new destitute clients were supported. PAFRAS provided advice to 456 (2020: 475) clients in total. Volunteers made up and issued 4,336 food parcels (2020: 2,500), which this year were significantly supplemented with fresh fruit and vegetables, and 715 (2020: 600) hygiene packs. 4.4 (2020: 4.4) Destitution Caseworkers delivered 782 advice sessions (2020: 1,650).

Given that we were operating during a pandemic for the entire year, we expected to see a reduction in some of our numbers, especially people accessing the drop-in and new clients. Fewer asylum seekers arrived in the UK this year and Home Office evictions following a negative decision were halted for much of the year, meaning that fewer people became destitute. Overall, the number of people supported by PAFRAS this year is close to last year's figure and the quality of the support delivered remains extremely high. The need for food, toiletries and cleaning products was very acute at the beginning of the pandemic and this is reflected in the increased numbers of food parcels distributed.

#### Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

#### Appointment of trustees

As required by the constitution, three trustees retired and were re-elected at the AGM during year – E Keevash, K Russell and S Birani. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

#### Trustee induction and training

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

## Positive Action for Refugees and Asylum Seekers

### Report of the Trustees (continued) for the year ended 31 March 2021

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#### Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of operational charitable expenditure: a target range of £102,660 - £205,320 based on budgeted expenditure for the 2021-2022 financial year. The trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests;
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

In addition to operational charitable expenditure, the Trustees would also like to reserve the sum of £21,800 for statutory redundancy payments (as at 31.03.2022).

#### Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

#### Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

#### Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

#### Going concern

Whilst Covid-19 impacted upon the activities and income streams of the charity, we took responsible actions during the lockdown periods and minimised face-face services (53% less destitution caseworker advice sessions), adapting our drop in service (39% reduction in drop in visits) yet increased our food parcel distribution (73% increase).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the exit from the pandemic. In year we have seen our income increase by £150k, with £100k of this increase being attributable to additional grant funding. Specifically we secured £45k one off non-recurring Covid funding from Refugee Action (RAP) of which £42k remains ring-fenced for covid related recovery activities to ensure that PAFRAS comes out of this pandemic proactively and with limited impact on the provision of our services. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

## Positive Action for Refugees and Asylum Seekers

### Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2021

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The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



**D Beckett, Chair of trustees on behalf of the trustees.**

15 October 2021

## Positive Action for Refugees and Asylum Seekers

### Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

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#### Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020.

#### Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity'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 charitable 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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable 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 do 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.

Signed:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 15 October 2021

## Positive Action for Refugees and Asylum Seekers

### Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Donations and legacies	2	210,710	309,348	520,058	370,054
Income from charitable activities					
Fund Raising events		-	-	-	180
Income from other trading activities					
Other incoming resources		-	-	-	-
<b>Total income</b>		210,710	309,348	520,058	370,234
<b>Expenditure</b>					
Expenditure on charitable activities					
Operation of PAFRAS services	3	65,682	275,221	340,903	325,150
<b>Total expenditure</b>		65,682	275,221	340,903	325,150
<b>Net income/(expenditure) and net movement in funds for the year</b>		145,028	34,127	179,155	45,084
Reconciliation of funds					
Total funds brought forward	13	91,469	78,969	170,438	125,354
<b>Total funds carried forward</b>	13	236,497	113,096	349,593	170,438

*The statement of financial activities includes all gains and losses recognised in the year.*

*All income and expenditure derive from continuing activities.*

*The notes on pages 12 to 19 form part of these financial statements.*

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2021

Company No: 05751987

	Note	2021 £	2020 £
<b>Fixed assets</b>	10	3,848	-
<b>Current assets</b>			
Debtors	11	16,171	4,459
Cash at bank and in hand		339,299	166,839
		355,470	171,298
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	12	(9,725)	(860)
<b>Net current assets</b>		345,745	170,438
<b>Net assets</b>		349,593	170,438
<b>The funds of the charity</b>			
Unrestricted income funds	13	34,905	42,380
Designated funds	13	201,592	49,089
Restricted income funds	13	113,096	78,969
		349,593	170,438


*The notes on pages 12 to 19 form part of these financial statements.*

For the year ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



**D Beckett, Chair of trustees on behalf of the trustees.**  
**15 October 2021**

# Positive Action for Refugees and Asylum Seekers

## Notes Forming Part of the Financial Statements for the year ended 31 March 2021

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## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

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#### 1 Accounting policies

##### *Basis of preparation*

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### *Reconciliation with previous Generally Accepted Accounting Practice*

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### *Going concern*

Whilst Covid-19 impacted upon the activities and income streams of the charity, we took responsible actions during the lockdown periods and minimised face-face services (53% less destitution caseworker advice sessions), adapting our drop in service (39% reduction in drop in visits) yet increased our food parcel distribution (73% increase).

During this period we worked hard to secure new and essential grant assistance resulting in a strong financial position at the year end, in preparedness for the exit from the pandemic. In year we have seen our income increase by £150k, with £100k of this increase being attributable to additional grant funding. £35k of this additional secured funding is one off non-recurring funding and has been ring-fenced for covid related recovery activities which will ensure that PAFRAS comes out of this pandemic proactively and with limited impact on the provision of our services. We are aware that this is only a short term boost to viability, and as such the search for future funding streams is ongoing to ensure the long term viability of our service continues.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

##### *Income*

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

##### *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.

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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 1 Accounting policies (continued)

##### *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### *Fund accounting*

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

##### *Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

##### *Tangible fixed assets*

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Computer equipment	3 years

##### *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.

##### *Cash at bank and in hand*

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### *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.

##### *Financial instruments*

The charity 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.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 2 Income from donations and grants

Donations	2021	2020
	£	£
General donations	85,255	45,119
Donations of food for distribution	50,123	50,013
Grants receivable	364,616	264,209
Tax recoverable	8,037	2,669
Other income	12,027	8,044
	520,058	370,054

The income from donations and legacies was £520058 (2020: £370054) of which £210710 was unrestricted (2020: £97697) and £309348 restricted (2020: £272357).

#### 3 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Wages and sessional work	197,412	179,318
Drop in security	225	3,750
Drop in running costs	2,628	4,476
Peer support group	389	-
Food for distribution	52,873	50,000
Rent and Rates	18,846	18,834
Light and Heat	1,213	2,240
Logistics	300	624
Repairs and maintenance	-	-
IT infrastructure	3,649	2,183
Postage and Stationery	760	1,420
Volunteer Expenses	12,970	15,456
Staff Travel	47	1,537
Hardship Payments	8,156	6,672
Consultancy	30,372	29,195
Publications and subscriptions	897	537
Depreciation	226	-
Other	3,074	2,979
Governance costs (see note 5)	308	272
Support costs (see note 5)	6,558	5,657
<b>Total</b>	340,903	325,150

Expenditure on charitable activities was £340903 (2020: £325150) of which £65682 was unrestricted (2020: £81400) and £275221 was restricted (2020: £243750).

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,730	-	1,730
Training	Invoiced	890	15	905
Professional fees	Invoiced	3,938	13	3,951
Independent examination fees	Invoiced (accrued fees)	-	280	280
<b>Total</b>		<b>6,558</b>	<b>308</b>	<b>6,866</b>

#### 5 Net income/(expenditure) for the year

	2021 £	2020 £
This is stated after charging		
Operating leases - equipment	-	-
Depreciation	226	-
Bank interest payable	-	-
Independent examiner's remuneration		
Independent examiner's fees	280	245
Accountancy services	-	-

#### 6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The average monthly head count was 10 staff (2020: 8 staff).

#### 7 Related party transactions

There were no transactions with related parties in the current year.

#### 8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Fixed assets

	Computer equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2020	-	-
Additions	4,074	4,074
<b>At 31 March 2021</b>	<b>4,074</b>	<b>4,074</b>
<b>Depreciation</b>		
At 1 April 2020	-	-
Charge for year	226	226
<b>At 31 March 2021</b>	<b>226</b>	<b>226</b>
<b>Net book value</b>		
<b>At 31 March 2021</b>	<b>3,848</b>	<b>3,848</b>
<b>At 31 March 2020</b>	<b>-</b>	<b>-</b>

#### 11 Debtors

	2021 £	2020 £
Tax recoverable	3,131	1,537
Other debtors and prepayments	13,040	2,922
	<b>16,171</b>	<b>4,459</b>

#### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	9,725	860
	<b>9,725</b>	<b>860</b>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 13 Analysis of charitable funds

##### *Analysis of movements in unrestricted funds*

	Balance 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2021 £
General fund	42,380	210,710	(65,682)	(152,503)	34,905
	<b>42,380</b>	<b>210,710</b>	<b>(65,682)</b>	<b>(152,503)</b>	<b>34,905</b>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

##### *Analysis of movements in designated funds*

	Balance 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2021 £
Operational activity fund	49,089	-	-	109,591	158,680
Covid recovery fund	-	-	-	42,912	42,912
	<b>49,089</b>	<b>-</b>	<b>-</b>	<b>152,503</b>	<b>201,592</b>

Name of unrestricted fund	Description, nature and purposes of the fund
Operational activity fund	To cover core operational costs for three months inclusive of potential restructuring costs
Covid recovery fund	To support our exit from the pandemic and adaptation to the new operating environment

##### *Analysis of movements in restricted funds*

	Balance 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2021 £
ASAP (BLF)	4,408	49,051	(50,518)	-	2,941
BRC 'SNAP' (BLF)	1,959	24,750	(23,263)	-	3,446
The A B Charitable Trust	258	-	(258)	-	-
British Muslim Covid-19 Fund	-	1,000	(1,000)	-	-
BRC	-	30	(30)	-	-
HMRC	-	4,702	(4,702)	-	-
Donation (hot meals)	600	-	-	-	600
LASSN	-	1,500	-	-	1,500
Leeds City Council (casework)	-	16,000	(5,159)	-	10,841
Leeds City Council (clients needs)	-	500	-	-	500
Leeds City Council (hardship)	-	3,000	(3,000)	-	-
Leeds City Council (toiletries)	-	2,000	(286)	-	1,714
Lloyds Bank Foundation	20,583	30,600	(24,585)	-	26,598
NHS Leeds CCG	13,693	59,394	(60,525)	-	12,562
Paul Hamlyn Foundation (YMM)	31,060	46,000	(50,272)	-	26,788
Paul Hamlyn: Covid-19	-	20,000	(13,361)	-	6,639
Postcode Lottery Trust	-	15,000	(10,992)	-	4,008
Refugee Action (BLF)	6,408	27,071	(25,395)	-	8,084
Sheffield Hallam (RIS)	-	8,750	(1,875)	-	6,875
	<b>78,969</b>	<b>309,348</b>	<b>(275,221)</b>	<b>-</b>	<b>113,096</b>

## Positive Action for Refugees and Asylum Seekers

### Notes Forming Part of the Financial Statements for the year ended 31 March 2021 (continued)

#### 13 Analysis of charitable funds (continued)

##### *Analysis of movements in restricted funds (continued)*

Name of restricted fund	Description, nature and purposes of the fund
ASAP (BLF)	Help Through Crisis: FT Destitution Caseworker salary and contribution towards some management and directly incurred costs
BRC 'SNAP' (BLF)	Strategic National Asylum Programme: FT Destitution Caseworker salary and contribution towards hardship payments, volunteer and running costs
The A B Charitable Trust	Contribution towards Director salary
British Muslim Covid-19 Fund	Contribution towards hardship payments
BRC	Food parcels contribution
HMRC	CJRS grant
Donation (hot meals)	Provision of hot meals at drop-in
LASSN	LMP Covid-19 Fund
Leeds City Council (casework)	Casework support
Leeds City Council (clients needs)	Contribution towards hardship payments
Leeds City Council (hardship)	Contribution towards hardship payments
Leeds City Council (toiletries)	Contribution towards cost of toiletries parcels
Lloyds Bank Foundation	Contribution towards Director and Finance Officer salaries and volunteer costs
NHS Leeds CCG	FT and PT Mental Health workers salaries and contribution towards management costs
Paul Hamlyn Foundation (YMM)	Young Migrants Matter: FT and PT Young People's Development workers salaries, activities and contribution towards running costs
Paul Hamlyn: Covid-19	Support for vital services during Covid-19 pandemic
Postcode Lottery Trust	Contribution towards drop-in and management costs
Refugee Action (BLF)	Early Action: Contribution towards Senior Caseworker salary, volunteer expenses, training and travel
Sheffield Hallam (RIS)	Refugee Integration Service: FT Caseworker salary and contribution towards management costs

#### 14 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	3,848	-	-	3,848
Cash at bank and in hand	24,611	201,592	113,096	339,299
Other net current assets	3,131	-	13,040	16,171
Creditors of less than one year	(9,725)	-	-	(9,725)
	21,865	201,592	126,136	349,593