

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

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

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

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

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

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

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

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 £
Income					
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		-	-	-	-
Total income		210,710	309,348	520,058	370,234
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	3	65,682	275,221	340,903	325,150
Total expenditure		65,682	275,221	340,903	325,150
Net income/(expenditure) and net movement in funds for the year		145,028	34,127	179,155	45,084
Reconciliation of funds					
Total funds brought forward	13	91,469	78,969	170,438	125,354
Total funds carried forward	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 £
Fixed assets	10	3,848	-
Current assets			
Debtors	11	16,171	4,459
Cash at bank and in hand		339,299	166,839
		355,470	171,298
Liabilities			
Creditors: amounts falling due within 1 year	12	(9,725)	(860)
Net current assets		345,745	170,438
Net assets		349,593	170,438
The funds of the charity			
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)

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:

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 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
Total	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
Total		6,558	308	6,866

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 £
Cost or valuation		
At 1 April 2020	-	-
Additions	4,074	4,074
At 31 March 2021	4,074	4,074
Depreciation		
At 1 April 2020	-	-
Charge for year	226	226
At 31 March 2021	226	226
Net book value		
At 31 March 2021	3,848	3,848
At 31 March 2020	-	-

11 Debtors

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

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	9,725	860
	9,725	860

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
	42,380	210,710	(65,682)	(152,503)	34,905

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
	49,089	-	-	152,503	201,592

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
	78,969	309,348	(275,221)	-	113,096

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