

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

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 Altaieb	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
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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

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

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

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

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

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

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 £
Income					
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		-	-	-	-
Total income		213,818	328,244	542,062	520,058
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	3	89,518	307,663	397,181	340,903
Total expenditure		89,518	307,663	397,181	340,903
Net income/(expenditure) and net movement in funds for the year		124,300	20,581	144,881	179,155
Reconciliation of funds					
Total funds brought forward	13	236,497	113,096	349,593	170,438
Total funds carried forward	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 £
Fixed assets	10	3,402	3,848
Current assets			
Debtors	11	35,024	16,171
Cash at bank and in hand		462,942	339,299
		497,966	355,470
Liabilities			
Creditors: amounts falling due within 1 year	12	(6,894)	(9,725)
Net current assets		491,072	345,745
Net assets		494,474	349,593
The funds of the charity			
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)

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:

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 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
	541,236	520,058

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
Total	397,179	340,903

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
Total		9,017	633	9,650

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
	255,289	197,412

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 £
Cost or valuation		
At 1 April 2021	4,074	4,074
Additions	1,026	1,026
At 31 March 2022	5,100	5,100
Depreciation		
At 1 April 2021	226	226
Charge for year	1,472	1,472
At 31 March 2022	1,698	1,698
Net book value		
At 31 March 2022	3,402	3,402
At 31 March 2021	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