

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

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

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 its 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

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

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.

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.

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

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

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

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 £
Income					
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		-	-	-	-
Total income		298,099	375,283	673,382	542,062
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	3	120,211	359,749	479,960	397,181
Total expenditure		120,211	359,749	479,960	397,181
Net income/(expenditure) and net movement in funds		177,888	15,534	193,422	144,881
Reconciliation of funds					
Total funds brought forward	13	363,348	131,126	494,474	349,593
Transfer between funds	13	520	(520)	-	-
Total funds carried forward	13	541,756	146,140	687,896	494,474

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 £
Fixed assets	10	2,063	3,402
Current assets			
Debtors	11	6,164	35,024
Cash at bank and in hand		702,676	462,942
		708,840	497,966
Liabilities			
Creditors: amounts falling due within 1 year	12	(23,007)	(6,894)
Net current assets		685,833	491,072
Net assets		687,896	494,474
The funds of the charity			
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)

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:

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 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
Total	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
Total		9,854	357	10,211

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
	330,180	255,289

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

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
	6,164	35,024

12 Creditors: amounts falling due within one year

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

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
	166,787	298,099	(120,211)	(68,298)	276,377

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
	196,561	-	-	68,818	265,379

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
	131,126	375,283	(359,749)	(520)	146,140

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
BRC SDMP	Strategic Displacement and Migration Project (SDMP): to prevent and mitigate destitution and to improve access to justice for our service users
ABCD project - donation	ABCD project
Private donations	food and hot meals at drop-in
LCCT	Household Support Fund
Leeds City Council	Contribution towards cost of toiletries parcels
Leeds Women's Aid	Sanctuary Support Project: Specialist domestic violence support to service users and their children in safe accommodation
National Lottery 'Lifeline'	Support for drop-in service, casework and volunteer coordination
NHS Charities Together	Supporting asylum seekers' health and wellbeing
NHS WY ICB (formerly CCG)	Access to an assessment of service users' mental health needs, early intervention and guidance to the right support from other services
Paul Hamlyn YMM	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)
Paul Hamlyn: Covid-19	Support for vital services during and after Covid-19 pandemic
NLCF Refugee Action EAR	Explore, Adapt & Renew (EAR): contribution towards casework, volunteer coordination, support groups, running and management costs
Sainsbury's	Helping Everyone Eat Better community grant
Sheffield Hallam RIS	Refugee Integration Service: family reunion casework and support
Streetwise - donation	Contribution towards running of World Café
The Julia & Hans Rausing Trust	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)
	276,377	265,379	146,140	687,896