

**POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS**

Report and Financial Statements

Year ended 31 March 2024

Charity number: 1120950

Company number: 05751987

# **Positive Action for Refugees and Asylum Seekers**

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

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## Positive Action for Refugees and Asylum Seekers

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

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

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

PAFRAS nominated chair: E Keevash

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

Secretary J Judkins

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

Operational Director K Pearse

#### Company numbers

Charity number: 05751987  
Company number: 1120950

#### Registered Office

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

#### Independent Examiner

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

#### Bankers

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

## Positive Action for Refugees and Asylum Seekers

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

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### Chair's report

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

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

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

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

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



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

## Positive Action for Refugees and Asylum Seekers

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

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#### Our purposes and activities

The purposes of PAFRAS are:

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

#### Financial review

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

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

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

#### Governing Document

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

#### Operational review

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

#### *Drop-in and Advice*

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

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

#### *Mental Health*

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

#### *Young Migrants Matter*

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

## Positive Action for Refugees and Asylum Seekers

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

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#### Operational review (continued)

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

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

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

##### *Refugee Family Reunion*

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

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

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

##### *PAFRAS World Café*

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

#### Our volunteers

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

#### Achievements and performance

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

#### Organisation

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

#### Appointment of trustees

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

#### Trustee induction and training

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

## Positive Action for Refugees and Asylum Seekers

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

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#### Reserves policy

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

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

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

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

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

#### Risk management

The trustees have a risk management strategy which comprises:

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

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

#### Going concern

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

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

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

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

## Positive Action for Refugees and Asylum Seekers

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

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

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

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

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

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

By order of the board of trustees



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

14 September 2024



## Positive Action for Refugees and Asylum Seekers

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

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

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

#### Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts do not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Jason Foxwell FCCA FCIE

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

Date: 14 September 2024

## Positive Action for Refugees and Asylum Seekers

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

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

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

*All income and expenditure derive from continuing activities.*

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

## Positive Action for Refugees and Asylum Seekers

### Balance Sheet as at 31 March 2024

Company No: 05751987

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

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

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

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

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

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



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

## Positive Action for Refugees and Asylum Seekers

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

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## Positive Action for Refugees and Asylum Seekers

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

#### 1 Accounting policies

##### *Basis of preparation*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

##### *Going concern*

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

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

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

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

##### *Income*

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

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

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

##### *Donated services and facilities*

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Positive Action for Refugees and Asylum Seekers

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

#### 1 Accounting policies (continued)

##### **Interest receivable**

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

##### **Fund accounting**

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

##### **Expenditure and irrecoverable VAT**

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

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

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

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

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

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 2024 (continued)

#### 2 Income from donations and grants

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

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

#### 3 Analysis of expenditure on charitable activities

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

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

#### 4 Analysis of governance and support costs

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

## Positive Action for Refugees and Asylum Seekers

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

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

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

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

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

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

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

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

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

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

#### 7 Related party transactions

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

#### 8 Government grants

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



## Positive Action for Refugees and Asylum Seekers

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

#### 9 Corporation taxation

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

#### 10 Fixed assets

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

#### 11 Debtors

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

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

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

## Positive Action for Refugees and Asylum Seekers

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

#### 13 Analysis of charitable funds

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

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

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

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

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

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

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

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

## Positive Action for Refugees and Asylum Seekers

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

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

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

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

#### 14 Analysis of net assets between funds

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