

POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS

Report and Financial Statements

Year ended 31 March 2025

Charity number: 1120950

Company number: 05751987

Positive Action for Refugees and Asylum Seekers

Report and Financial Statements for the year ended 31 March 2025

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Positive Action for Refugees and Asylum Seekers

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

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

Bankers

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

Positive Action for Refugees and Asylum Seekers

Chair's Statement for the year ended 31 March 2025

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

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

Chair's report

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

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

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

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

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

E Keevash, Chair of trustees
25 September 2025



Positive Action for Refugees and Asylum Seekers

Report of the Trustees for the year ended 31 March 2025

Our purposes and activities

The purposes of PAFRAS are:

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

Financial review

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

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

Governing Document

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

Operational review

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

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

Adult Advice Service

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

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

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

Mental Health

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

Positive Action for Refugees and Asylum Seekers

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

Operational review (continued)

Mental Health (continued)

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

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

Young Migrants Matter

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

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

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

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

PAFRAS World Café

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

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

103 people attended the World Café this year.

Sanctuary Support Scheme Domestic Violence and Abuse Support

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

This year we supported 19 victim survivors of domestic abuse.

Hotel Asylum Guides

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

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

Positive Action for Refugees and Asylum Seekers

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

Operational review (continued)

Our volunteers

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

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

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

Achievements and performance

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

Organisation

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

Appointment of trustees

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

Trustee induction and training

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

Positive Action for Refugees and Asylum Seekers

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

Reserves policy

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

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

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

Related parties and co-operation with other organisations

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

Risk management

The trustees have a risk management strategy which comprises:

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

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

Going concern

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

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

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

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

Positive Action for Refugees and Asylum Seekers

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

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

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

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

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

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

By order of the board of trustees



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

25 September 2025

Positive Action for Refugees and Asylum Seekers

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Signed:



Name: Jason Foxwell FCCA FCIE

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

Date: 16 December 2025

Positive Action for Refugees and Asylum Seekers

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

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

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

All income and expenditure derive from continuing activities.

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

Positive Action for Refugees and Asylum Seekers

Balance Sheet as at 31 March 2025

Company No: 05751987

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

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

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

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

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

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



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

Positive Action for Refugees and Asylum Seekers

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

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Positive Action for Refugees and Asylum Seekers

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

1 Accounting policies

Basis of preparation

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

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

Reconciliation with previous Generally Accepted Accounting Practice

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

Going concern

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

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

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

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

Income

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

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

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

Donated services and facilities

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

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

Positive Action for Refugees and Asylum Seekers

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

1 Accounting policies (continued)

Interest receivable

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

Fund accounting

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

Expenditure and irrecoverable VAT

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

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

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

Tangible fixed assets

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

Asset Category	Annual rate
Computer equipment	3 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Positive Action for Refugees and Asylum Seekers

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

2 Income from donations and grants

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

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

3 Analysis of expenditure on charitable activities

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

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

4 Analysis of governance and support costs

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

Positive Action for Refugees and Asylum Seekers

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

4 Analysis of governance and support costs (continued)

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

5 Net income/(expenditure) for the year

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

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

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

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

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

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

7 Related party transactions

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

8 Government grants

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

Positive Action for Refugees and Asylum Seekers

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

9 Corporation taxation

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

10 Fixed assets

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

Positive Action for Refugees and Asylum Seekers

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

13 Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Analysis of movements in designated funds

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

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

Analysis of movements in restricted funds

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

Positive Action for Refugees and Asylum Seekers

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

13 Analysis of charitable funds (continued)

Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arnold Clark Foundation	Contribution Towards Hardship Payments.
Donation (ABCD project)	Contribution Towards Abcd Project.
Donations (hot meals, food)	Contributions Towards Food For Distribution.
Donations (YMM)	Contributions Towards Young Migrants Activities.
Forum Central	Household Support Fund (Hsf): Provision Of Food And Household Essentials.
Justice Collaborations JTI	Jusice Together Initiative Jti: Transforming Access To Justice In The Uk Immigration System (In Partnership With I-Ask And St Augustine'S Centre).
LCCT	Household Support Fund (Hsf): Provision Of Food And Household Essentials.
LCCT Drop-in	Household Support Fund (Hsf): Service User Support (Drop-In And Casework).
Leeds Building Society	Support Of Those In Need Of A Safe And Secure Home.
Leeds City Council (Asylum Guide)	A Pilot Project Delivering Information Sessions To People Seeking Asylum Who Are Staying In Contingency Accommodation Hotels In Leeds.
Leeds City Council (Casework)	Contribution Towards Casework, Volunteer Expenses And Hardship Payments.
Leeds City Council (Toiletries)	Contribution Towards Cost Of Toiletries Parcels.
Leeds City Council MICE	Contribution Towards Christmas Drop-In.
Leeds City Council UKSPF	Contribution Towards Running Of World Café .
Leeds Women's Aid	Sanctuary Support Team Project: Specialist Domestic Violence Support To Service Users And Their Children In Safe Accommodation.
National Lottery 'Lifeline 2.0'	Support For Multi-Agency Drop-In Service, Casework And Volunteer Coordination.
National Lottery 'Lifeline Leeds'	Support For Multi-Agency Drop-In Service, Casework And Volunteer Coordination.
NHS Charities Together	Supporting Asylum Seekers' Health And Wellbeing.
NHS WY ICB	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 (Ymm): A Dedicated Project For Young Migrants Aged 16-24 With 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.
Refugee Action EAR	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.
Streetwise (World café)	Contribution Towards Running Of World Café .
The Community Shop Trust	Small Grants Towards Household Essentials.
The Julia & Hans Rausing Trust	Contribution Towards Drop-In Costs, Food And Volunteer Coordination.

14 Analysis of net assets between funds

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