GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales · Charity number 1123908

Details

Status	Registered
Legal form	Charitable company
Company number	02838845
Registered	2008-04-29
Register	View on the Charity Commission register

Contact

Address	Greater Manchester Immigration Aid 1 Delaunays Road Manchester M8 4QS
Phone	01617407722
Email	info@gmiau.org
Website	www.gmiau.org

Activities

Objects: TO ADVANCE EDUCATION AND RELIEVE FINANCIAL HARDSHIP AMONGST IMMIGRANTS AND THOSE SEEKING ASYLUM PARTICULARLY BY THE PROVISION LEGAL AND OTHER SERVICES

Activities: Advice casework representation for people subject to immigration control.Support groups affected by immigration control e.g. the destitute, women, unaccompanied children/young people.Raising awareness, improving understanding and practice, providing training, workshops, and events. Work with others to secure/develop advice provision Campaign to support people under threat of deportation.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

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Geography

- **Area of benefit:** UNDEFINED IN PRACTICE GREATER MANCHESTER
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,078,282	£1,881,029	£1,976,715	42
2024-03-31	£1,969,697	£1,577,871	£1,779,462	37
2023-03-31	£1,602,720	£1,410,701	£1,387,636	34
2022-03-31	£800,664	£1,051,382	£1,195,617	28
2021-03-31	£1,262,432	£888,512	£1,010,579	25

Trustees

Name	Role	Appointed
Judith Nyanjowa	Chair	2023-09-19
Amy Lythgoe		2019-11-16
Ann Ahmed		2023-09-19
Karl Tonks		2022-06-07
MaryAnne Kikelomo Oduntan		2025-03-11
Mohammed Haimed		2022-09-13
Naveeda Ikram		2025-01-12

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GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales - Charity number 1123908

Accounts

REGISTERED COMPANY NUMBER: 02838845 (England and Wales)
REGISTERED CHARITY NUMBER: 1123908

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

GREATER MANCHESTER IMMIGRATION AID UNIT

Greater Manchester
IMMIGRATION AID UNIT

GREATER MANCHESTER IMMIGRATION AID UNIT

CONTENTS

	Page
Reference and Administrative Details	3
Report of the Trustees	4 to 11
Independent Auditor's Report	12 to 14
Statement of Financial Activities	15
Balance Sheet	16 to 17
Statement of Cash flows	18
Notes to the Statement of Cash flows	19
Notes to the Financial Statements	20 to 33

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

Auditors
TC Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
OL16 1PJ

Accountants
Sedulo London Limited
605 Albert House
256-260 Old Street
London
EC1V 9DD

Bankers
The Co-operative Bank PLC
1 Balloon Street
Manchester
M60 4EP

Charities Aid Foundation
25 Kings Hill Avenue
Kent
ME19 4TA

Trustees
Steven Errol Grant (resigned 17 September 2024)
Amy Lythgoe
Chris Harrop
Karl Tonks
Lisa Jowrey
Mohammed Haimed
Judith Nyanjowa
Anum Ahmed
Naveeda Ikram (appointed 12 January 2025)
Maryanne Kikelomo Oduntan (appointed 11 March 2025)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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).

AIM, OBJECTIVES AND ACTIVITIES

Greater Manchester Immigration Aid Unit (GMIAU) is a voluntary organisation supporting people subject to immigration control. We offer free legal immigration advice, representation and support services to people seeking asylum, refugees, and children and adults who are at risk.

Our team of trustees, staff, and volunteers contribute skills, knowledge, and experience which enables us to deliver high quality legal and support services.

GMIAU has a three-year strategic business plan, and a written annual plan which sets out specific activities to be undertaken in each year.

Our Aim

Our mission is to provide high-quality legal representation, support and hope to people experiencing immigration injustice.

Our vision is for equality, compassion and justice for all people facing the challenges of immigration.

Our Values

We Speak Up

We know what's right and what's fair. We are not silent when we see injustice.

We Fight For Justice

We use all the knowledge, expertise and skill we possess in order to succeed.

We See The Whole Person

We recognise the talents, humanity and potential of those who turn to us for help.

We Act With Empathy

We treat people how we'd want to be treated; with kindness, dignity and respect.

We Are Tenacious

We take on difficult cases. And we don't give up easily.

We Fight For Change

We campaign with others for improvements in immigration law and policy.

Our Objectives

- To deliver immigration legal advice and representation to those most in need.
- To deliver associated services, if required, to support people we work with.
- To deliver strategic and operational partnerships to have greater impact.
- To be a credible voice influencing local and national strategies and policies to make immigration practice humane and accessible.
- To be an effective, efficient, resilient, sustainable, well-resourced organisation.

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

- To provide individual advice and representation, at all stages of the legal process, to those most in need who are subject to immigration control.
- To provide additional support to particular groups affected by immigration control. Our current focus being on supporting people who are homeless and destitute, women at risk, unaccompanied children and young people and others who are vulnerable.
- To promote and raise awareness of the issues affecting people subject to immigration control. We provide training, workshops, and events to highlight these issues and promote improved understanding and practice.
- To work with others to secure and develop advice provision in the North West.
- To develop policy responses and campaign to support people subject to immigration control and under threat of deportation.

Public Benefit

With reference to the duty in section 17(5) of the Charities Act 2011 the Trustees of GMIAU have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the charity should undertake.

The aims of GMIAU are carried out for public benefit. We provide free legal advice, representation, and support to many people who are subject to immigration control, their friends and family, and those who are in poverty. Our achievements listed below show the ways in which we have furthered the aims and objects of the charity. Members of the public can contact us five days a week to seek advice and support. This includes individuals as well as agencies contacting us on behalf of others.

The benefits that arise from the aims of the organisation are as follows:

- People get a successful outcome to their legal case. This means that for many they become entitled to work, support themselves independently, and find a way out of poverty. It also means that people can settle into the local community, feel safe and secure, and start to rebuild their lives in the UK.
- People receive the advice and support that they need which allows them to make decisions that affect their lives and their future.
- Any campaign or policy activity attempts to improve the situation for the people who benefit from the organisation and its work. Specifically, this means improvements in the asylum or immigration process and the ways in which people are treated by the authorities to ensure fair and equitable treatment and respect for human rights.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

During the year we have:

- Provided advice and support to 5,685 people. Many of the people we see are vulnerable due to their circumstance and include people with health problems, those who are destitute, people who have been subject to torture, trafficking, forced labour and other forms of ill-treatment, and children and young people who are in the UK on their own.
- Taken on 949 legal cases and provided support to 612 people around homelessness and destitution.
- Provided training to 727 people and agencies to increase knowledge and understanding of the UK immigration system and how to support those affected.
- Continued to advocate for those affected by the Windrush scandal which emerged in 2017 and to work in partnership pro bono with 8 leading law firms to make applications to the Windrush Compensation Scheme on behalf of applicants across the UK.

- Continued to work in partnership with law firm Freshfields, Bruckhaus Deringer to develop volunteering opportunities for their paralegals to assist with asylum support appeals.
- Represented a significant and increased number of children who are claiming asylum. A contract with the Regional Strategic Migration Partnership has helped us to advise and represent over 150 unaccompanied children, and train three new caseworkers of the future.
- We continue to run the All4One group for children and young people who are in the UK on their own.
- Further developed our work, funded by the Esmée Fairbairn Foundation, to work with children and young people in care and in leaving care in Manchester.
- Provided a number of successful social work student placements from Salford University. The student's focus is on people who are in need including families with no recourse to public funds, people who are homeless and destitute, young people, and people with mental health needs.
- Continued our work as part of Kids in Need of Defence (KIND) to work with private law firms to provide pro bono support to children to make nationality applications.
- Delivered the Restricted Eligibility Support Service (RESS) to support people who are homeless and destitute, to reduce rough sleeping, and support people with 'no recourse to public funds'. This work has been funded by the Greater Manchester Combined Authority (GMCA). We work alongside The Booth Centre and The Boaz Trust to provide face-to-face holistic support as well as training sessions for organisations and local authorities working within the homelessness sector.
- Strengthened our policy team with support from the Paul Hamlyn Foundation and Justice Together. We have participated in local and national campaigns and received wide press coverage.
- Continued our work with people who are destitute, in particular those affected by 'no recourse to public funds' restrictions and those fleeing domestic abuse, with support from The National Lottery.
- Provided support to people fleeing domestic abuse with funding from Independent Choices.
- Set up a new service for people fleeing domestic abuse, in partnership with Rights of Women, funded by GMCA.
- Collaborated with 11 other not-for-profit organisations as part of the Step Change Consortium. The Consortium was formed to create a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.
- Worked to increase capacity in the sector by training the next generation of caseworkers and solicitors with help from Justice Together and The Balcombe Trust.
- Worked with Greater Manchester Law Centre and Greater Manchester Tenants Union to create the Housing Justice Network.
- Provided over 1000 people with immigration advice via our Adviceline with funding from Access to Justice and the Ministry of Justice through the IOTLS. We also used this funding to run group sessions around asylum and other immigration matters to people housed by the Home Office in hotels who were otherwise unable to access legal advice.
- Continued our community organisation work with our Action Group in raising issues around the cost of the 10-year route. We have also worked with young people from our All4One group on issues that are affecting them such as access to education.
- Recruited to a Communications Officer post to increase our reach and influence.

Participation and work with others

We continue to work with a wide range of agencies, to provide advice and to develop policy responses to immigration and asylum issues.

We have been active members of networks of advice agencies, legal aid providers, and others to campaign against the cuts to legal aid and to try to find ways to support people given the lack of legal aid capacity in the North West.

FINANCIAL REVIEW

Income for the year amounted to £2,078,282 (2024: £1,969,697) of which £1,162,022 (2024: £1,165,821) was unrestricted and £916,260 (2024: £803,876) was restricted. Total expenditure totalled £1,881,029 (2024: £1,577,871) of which £971,278 (2024: £815,710) was unrestricted and £909,751 (2024: £762,161) was restricted.

We aim to be effective and efficient with our resources. We are very grateful to the funders and others who recognise the value of the work that we do and have given their support throughout the year. Following the end of a number of large grants in 2023/24, we have worked hard across the last two periods to maintain existing relationships whilst developing new and diverse income streams. This allowed us to generate a surplus in both the years ended 31 March 2024 and 2025. These have contributed to our reserves, ensuring we are as financially resilient as possible given the challenges ahead in future years.

Funds carried forward at the end of the period totalled £1,976,715 (2024: £1,779,462) of which £1,908,013 (2024: £1,705,283) was unrestricted and £68,702 (2024: £74,179) was restricted.

Reserves policy

The trustees recognise the need of the organisation to have free reserves and set aside an amount of no less than six months running costs. Any money not required for working capital is deposited in an interest-bearing account.

Free reserves (unrestricted reserves less the value of designated funds and tangible fixed assets) at 31 March 2025 amounted to £610,293 or 3.5 months of expenditure. Once funds designated towards the operating reserve of £527,880 are included, reserves amount to 6.5 months. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

For this reason, they continue to adopt the going concern basis in preparing the financial statements. The charity is continuously monitoring its expected income levels and operational targets are set in order to ensure the charity secures sufficient funding to fulfil its on-going obligations. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies (1. Notes to the Financial Statements, page 20).

Funding sources

Our main funding sources in 2024-25 were:

The Trusts and Foundations as detailed in note 14
Legal Aid Agency contract (Legal Aid)
Legal Aid Agency certificated work
Legal Education Foundation
Liverpool University
Manchester City Council
Public Law Project
Rochdale Borough Council
Student placements
Independent fund raising and donations

Future Plans

Our priorities are:

- To work with others to increase capacity to provide free, independent, legal immigration advice and representation to meet the needs of people in the North West.
- To invest time and effort into training and developing new immigration caseworkers for the future.
- To ensure that the services we provide are relevant and effective.
- To be a source of information and support to agencies supporting people subject to immigration control including children, families, and housing and homelessness services.
- To challenge decisions that wrongly deny access to services for people in need on the basis of immigration status.
- To increase and develop our work in policy and influencing to improve the situation for immigrants/people seeking asylum, by increasing our networks to strengthen the work and improving our ability to draw upon our day-to-day casework to inform policy.
- To increase the involvement of people who have been through the immigration and asylum process in our staff and volunteer teams.
- To contribute towards increasing connections between people, decreasing isolation, and making the North West a region that welcomes and supports refugees and all people whose lives are restricted by immigration control.
- To maximise our ability to report on the wider outcomes of our work by constantly improving data capture and analysis.
- To secure enough free reserves to withstand threats to statutory funding and fluctuating grant income.

RISK MANAGEMENT

Principal risks and uncertainties

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks. The charity maintains a risk register outlining key organisational risks and mitigating steps. The most significant risks identified are:

Cash flow risk

The charity faces risks relating to the availability of cash for operating expenditure. Decision-making relating to Legal Aid cases has slowed considerably since the pandemic and therefore the timing of payments relating to this work is uncertain. A significant slowdown in the cash receipts would put the charity of risk of being unable to meet its immediate financial commitments including payroll and project costs.

To mitigate the risks identified, management prepare cash flow forecasts covering 3 years as part of annual budget setting and a rolling 12-month cash flow is updated as part of monthly management accounts. We also operate with a diverse income base – including grant funding, donations, Legal Aid income and other contractual income – thereby mitigating the cash flow impact should any one of our individual funding streams be disrupted or discontinued.

Work in Progress recovery risk

This relates to monies due from the Legal Aid Agency for work completed on cases for which we are awaiting a Home Office decision. Uncertainties relating to the rate of recovery for this Legal Aid work mean that the charity is at risk of overstating its debtor balance, which in turn would mean that management would be at risk of over-committing the charity financially. Additionally, overestimating the recovery rate of work in progress would mean that the charity is at risk of overestimating the profitability of its Legal Aid work thereby meaning that management are unable to make informed decisions about the viability of these activities.

To mitigate these risks the charity applies recovery rate calculations to adjust its work in progress balances and the trustees have also elected to hold the value of these debtor balances in designated funds, thereby ensuring reserves calculations take into account any potential debtor risk. Further details of these judgements and estimates are detailed in 1A of the Notes to the Financial Statements (page 24).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, the Articles of Association (adopted on 28 June 2023), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is registered in England and Wales (no. 02838845) and was incorporated on 23 July 1993 and registered as a charity (no. 1123908) on 29 April 2008.

The company's members are its Trustees. The guarantee of each Trustee is limited to £1.

Greater Manchester Immigration Aid Unit is registered at 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Governance

As a registered charity Greater Manchester Immigration Aid Unit (GMIAU) is administered by a Board of voluntary trustees. The Board meets every six to eight weeks and delegate a number of functions to sub-committees including a finance sub-committee.

Trustee selection, appointment and competence

Trustees are elected by the membership or co-opted by the Board for terms of up to two years (renewable) in accordance with the Memorandum and Articles of Association. All persons wishing to put themselves forward for election/co-option must undergo a preliminary selection process following which the Board decides whether to recommend them to the membership as suitable candidates.

New trustees receive an induction programme which includes introductions to the organisation's policies and practice, its aims and activities, the staff and other members of the Board.

The Board maintains the competence of its members through verbal and written briefings, presentations, and opportunities to attend training courses and events.

Staff Team

The Trustees employ a Chief Executive who is responsible for the day-to-day management of 37 staff at GMIAU. We have a Finance Manager and 2 assistants who also help administer our legal aid contracts. We have a team of 21 specialist solicitors, immigration caseworkers and legal trainees. Our Policy Team consists of 6 staff including a Community Organiser. Our Operations Manager manages a team of 3. The Destitution Team consists of 4 staff who provide support to people who are homeless and destitute.

We are a Real Living Wage employer accredited with the Living Wage Foundation. Our highest to lowest pay ratio is 2.2:1 demonstrating our commitment to resisting pay inequality.

Members and Supporters

We would like to thank all our members, volunteers and supporters for their continued support of GMIAU. You keep us going with your encouragement and validation for the work that we do and for your energy and commitment to all that GMIAU stands for.

STATEMENT OF RESPONSIBILITIES

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP 2015 (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation.

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

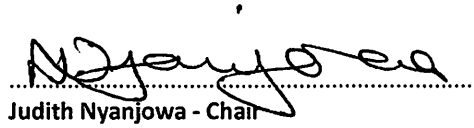
DISCLOSURE TO AUDITORS

In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

APPOINTMENT OF AUDITOR

The reappointment of TC Wyatt Morris Golland Ltd as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Report of the Trustees, approved by order of the Board of Trustees, as the company directors, on ...16/09/2025... and signed on the Board's behalf by:



Judith Nyanjowa - Chair

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF GREATER MANCHESTER IMMIGRATION AID UNIT FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Greater Manchester Immigration Aid Unit (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Vivien Hill (Senior Statutory Auditor)
For and on behalf of TC Group, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 16/9/25

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	267,961	916,260	1,184,221	1,111,308
Charitable activities	3	857,134	-	857,134	828,592
Investment income		36,927	-	36,927	29,797
Total		1,162,022	916,260	2,078,282	1,969,697
EXPENDITURE ON					
Charitable activities	4	971,278	909,751	1,881,029	1,577,871
Total		971,278	909,751	1,881,029	1,577,871
NET INCOME		190,744	6,509	197,253	391,826
Transfers between funds		11,986	(11,986)	-	-
NET MOVEMENT IN FUNDS		202,730	(5,477)	197,253	391,826
RECONCILIATION OF FUNDS					
Total funds brought forward	14	1,705,283	74,179	1,779,462	1,387,636
TOTAL FUNDS CARRIED FORWARD		1,908,013	68,702	1,976,715	1,779,462

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	182,019	-	182,019	125,953
CURRENT ASSETS					
Debtors	10	559,483	147,635	707,118	891,036
Cash at bank and in hand		1,298,342	276,290	1,574,632	1,315,545
		1,857,825	423,925	2,281,750	2,206,581
CREDITORS					
Amounts falling due within one year	11	(131,831)	(355,223)	(487,054)	(530,919)
PROVISIONS FOR LIABILITIES	18	-	-	-	(22,153)
NET CURRENT ASSETS		1,725,994	68,702	1,794,696	1,653,509
TOTAL ASSETS LESS CURRENT LIABILITIES		1,908,013	68,702	1,976,715	1,779,462
NET ASSETS		1,908,013	68,702	1,976,715	1,779,462
FUNDS	14				
Unrestricted funds					
General Fund				792,312	592,211
Designated Fund – Freehold Property				99,524	103,084
Designated Fund – Property Refurbishments				110,000	132,000
Designated Fund – Work in Progress				156,286	209,136
Designated Fund – Disbursements				222,011	249,996
Designated Fund – Operating Reserve				527,880	418,856
Restricted funds				68,702	74,179
TOTAL FUNDS				1,976,715	1,779,462

BALANCE SHEET - continued
31 MARCH 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/09/2025 and were signed on its behalf by:

Judith Nyanjowa - Chair

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	295,649	402,991
Net cash provided by operating activities		295,649	402,991
Cash flows from investing activities			
Interest from investments		36,927	29,797
Purchase of tangible fixed assets		(73,489)	(19,455)
Net cash used in investing activities		(36,562)	10,342
Change in cash and cash equivalents in the reporting period		259,087	413,333
Cash and cash equivalents at the beginning of the reporting period		1,315,545	902,212
Cash and cash equivalents at the end of the reporting period		1,574,632	1,315,545

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	197,253	391,826
Adjustments		
Depreciation charges	17,423	8,182
Interest from investments	(36,927)	(29,797)
Increase in debtors	183,918	70,770
Increase/(decrease) in creditors	(66,018)	(37,990)
Net cash provided by operations	295,649	402,991

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.04.24 £	Cash flow £	At 31.03.25 £
Net cash			
Cash at bank and in hand	1,315,545	259,087	1,574,632
Total	1,315,545	259,087	1,574,632

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Charity status
Greater Manchester Immigration Aid Unit is a charitable company limited by guarantee registered in England and Wales with registered company number no. 02838845 and charity number no. 1123908. The company's registered address is 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern
The trustees have considered charity's current and future financial position.

The trustees have reviewed cash flow forecasts covering a period of 3 years from the balance sheet date, ensuring that they have considered cash flows for the 12 months from the date of approval of these financial statements ("the going concern period") prepared by the charity's management. These forecasts considered the risks to the charity's business model, particularly the reliability of the charity's fundraising forecasts, cost and wage increases due to high inflation and likely freehold property maintenance costs, risks relating to the recoverability of work in progress and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period. The planning process, including financial and cash flow projections, has considered alternate scenarios and the trustees have reviewed mitigating steps that can be taken, including the designation of funds to meet significant upcoming expenditure.

The trustees consider that the charity holds sufficient free reserves to provide cover for unexpected changes in income and expenditure to allow it time to adjust its cost base and continue activities. The trustees continually monitor actual and forecasted financial performance and manage the charity's finances accordingly. Consequently, the trustees have concluded that there are no material uncertainties that could cast significant doubt over the charity's ability to continue as a going concern for at least 12 months from the date of approval of the financial statements, and therefore, have prepared the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

continued...

1. ACCOUNTING POLICIES - continued

Grants
Income from government and other grants, whether 'capital' grants or 'revenue' grants, are 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.

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

Casework
Income from legal aid casework is claimed when a decision has been made on a case by the Home Office. Any time spent on casework before income is claimed is recognised as work in progress and included within debtors.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Disbursements, e.g. interpreter and counsel fees, incurred in relation to legal aid casework are paid as they become due and included in debtors until a decision has been made by the Home Office and they are able to be claimed from the Legal Aid Agency.

Support and governance costs
Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

continued...

1. ACCOUNTING POLICIES - continued

Pension contributions
The charity operates a defined contribution pension scheme for those staff who have opted into auto-enrolment.

The charity also makes payments into a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund. This scheme ceased to be open to new members in April 2006 and eligible employees are now enrolled into the charity's defined contribution scheme. Although the defined benefit scheme is closed to new members, the charity currently makes payments into the scheme for 2 employees who entered prior to closure.

The pension cost is charged to the Statement of Financial Activities in the year and represents contributions payable by the charity to the pension funds.

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Operating leases
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Tangible fixed assets
Tangible fixed assets are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Additions of a single item or group of similar assets exceeding £1,000 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value over their useful lives on the following basis:

Land and Buildings	- 2% on cost
Building Improvements	- 10% on cost
Fixtures, Fittings and Office Equipment	- 25% on cost
Computer Equipment	- 33.33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the income statement.

Impairment of fixed assets
At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

continued...

Impairment of fixed assets – continued
If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Financial Instruments

Basic financial assets
Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial asserts classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Provisions
Provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the amount due to settle this obligation can be measured or estimated reliably. Provisions are normally recognised at the settlement amount due.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. The following are the key judgements and sources of uncertainty in the estimates that have the most significant effect on the amounts recognised in the financial statements:

Performance-related grants
Judgement is applied by the charity when considering how grant income is recognised under section 5 of the Charities Statement of Recommend Practice (FRS 102). For each grant the charity considers whether any performance-related conditions exist which impact when and over what period income becomes receivable or can be recognised. Performance-related conditions are understood to be those which specify that goods, services or other outputs that must be delivered by the charity in order for it to have entitlement to the grant funds.

Work in progress
Estimates are used by the charity when calculating the value of work in progress included as a debtor on the charity's balance sheet.

The charity's work in progress consists of unbilled immigration law work undertaken in relation to the charity's Legal Aid Agency (LAA) contract. Uncertainty arises due to the fee structure relating to such work and judgements are involved in adjusting the figure for billable time obtained from the charity's case management system accordingly.

Fixed fee cases
Judgements:
Fixed fees apply to majority of work undertaken by the charity regardless of time spent or costs incurred. Additional 'Escape Fees' may become billable when costs accrued reach a certain threshold. Uncertainty therefore arises in relation to whether an active case will reach the threshold for Escape Fee billing and, therefore, whether time recorded on the case management system will become billable or not. Additionally, while the charity uses sector standard case management software to monitor time and costs relating to Legal Aid work, all Escape Fee claims are subject to LAA review and there is potential for claims to be disallowed.
Estimates:
The charity currently applies a recoverability percentage to the carrying value of work in progress to account for the uncertainty outlined above. For fixed fee cases 80% of the time recorded is considered recoverable and is included as work in progress in debtors. This recoverability percentage has been revised upward since the last financial statements, increasing from 76%. This change reflects a sustained increase in actual fee recovery observed since the beginning of the year ended 31 March 2024 and continuing during the year ended 31 March 2025. This is line with management's expectations of the impact of changing LAA policy which included a reduction of the threshold for Escape Fee billing that came into effect as of 1 April 2023.

Hourly rate cases
Judgements:
Certain types of work are paid on an hourly basis but are also subject to limits on billing. Limits may be raised on a case-by-case basis but this is subject to approval by the LAA. Uncertainty therefore arises in relation to whether all the time recorded in relation to an active case will be considered as allowable by the LAA.
Estimates:
The charity currently applies a recoverability percentage to the carrying value of work in progress to account for the uncertainty outlined above. For hourly rate fee cases 90% of the time recorded is considered recoverable and is included as work in progress in debtors. The figures used are based on historical averages of actual fee recovery and management consider that they still represent an accurate estimate of likely billing.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

Management have considered the effect of amending the estimates relating to fixed fee work recoverability. A 5% increase in estimated recoverability would increase the charity's debtor balance by £6,189 as at the balance sheet date, while a 10% increase would increase debtors by £12,378. Conversely, a 5% decrease and 10% decrease in estimated recoverability would reduce debtors at the balance sheet date by £6,189 and £12,378 respectively.

No other significant judgements, further to that surrounding going concern, have been made by management in preparing these financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations from individuals and institutions	76,183	-	76,183	66,755
Grants	191,778	916,260	1,108,038	1,044,553
	267,961	916,260	1,184,221	1,111,308

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Legal services and casework	857,134	-	857,134	828,592

4. CHARITABLE ACTIVITIES COSTS

	Staff Costs (see note 8 below) £	Direct Costs £	Support Costs (see note 5 below) £	2025 Total £
Legal services and casework	1,511,260	199,063	170,706	1,881,029

	Staff Costs (see note 8 below) £	Direct Costs £	Support Costs (see note 5 below) £	2024 Total £
Legal services and casework	1,286,281	147,208	144,382	1,577,871

continued...

5. SUPPORT COSTS

Support costs	2025	2024
	£	£
Audit fees	7,900	7,500
Bank charges	1,370	1,665
Depreciation	17,423	8,182
Development	1,062	6,018
Governance and board costs	1,678	1,284
Insurance	3,200	8,546
Irrecoverable VAT	28,681	13,375
IT	18,329	18,130
Legal and professional	21,649	21,843
Premises costs	45,285	33,913
Telephone	17,996	17,234
Sundry	6,133	6,692
	170,706	144,382

6. NET INCOME

Net income is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	17,423	8,182
Auditor's remuneration	7,900	7,500
Operating leases	2,260	1,819

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses
Expenses totalling £771 were paid to 4 trustees in relation to travel, childcare and subsistence costs for the year ended 31 March 2025 (2024: £439 paid to 4 trustees in relation to travel and subsistence costs).

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,310,327	1,117,791
Social security costs	128,868	103,847
Pensions costs	72,066	64,643
	1,511,260	1,286,281

continued...

8. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2025	2024
Legal Advice	26	21
Non-Legal Support and Policy Work	9	9
Management and Administration	7	7
	42	37

Highest Paid Employees
No employees received emoluments of more than £60,000 for the year ended 31 March 2025 (2024: Nil).

Key Management Personnel
The Key Management Personnel in the year ended 31 March 2025 were the Chief Executive Officer and Senior Solicitor (2024: Chief Executive Officer, Operations Director and Senior Solicitor). The total amount of employee benefits (including employer's national insurance and pensions contributions) received by Key Management Personnel was £131,132 (2024: £164,297).

9. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Fixtures and fittings	Computer equipment	Total
COST	£	£	£	£	£
At 1 April 2024	178,000	24,979	17,287	22,580	242,846
Additions	-	22,714	4,399	46,376	73,489
Disposals	-	-	(2,000)	-	(2,000)
At 31 March 2025	178,000	47,693	19,686	68,956	314,335
DEPRECIATION					
At 1 April 2024	74,916	20,104	15,887	5,986	116,893
Charge for year	3,560	1,988	447	11,428	17,423
Eliminated on disposals	-	-	(2,000)	-	(2,000)
At 31 March 2025	78,476	22,092	14,334	17,414	132,316
NET BOOK VALUE					
At 31 March 2025	99,524	25,601	5,352	51,542	182,019
At 31 March 2024	103,084	4,875	1,400	16,594	125,953

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	166,295	93,546
Prepayments and accrued income	383,537	586,838
Other debtors	157,286	210,652
	707,118	891,036

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	26,805	10,991
VAT	14,711	10,700
Other creditors	12,793	19,156
Accruals	37,522	25,493
Deferred Income	395,223	464,579
	487,054	530,919

Analysis of movement in deferred income:	2025	2024
	£	£
Brought forward	464,579	517,769
Released in the year	(358,873)	(312,340)
Deferred in the year	289,517	259,150
	395,223	464,579

Deferred income consists of grant income in which the charity is not yet entitled.

12. LEASING ARRANGEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	905	1,568
Between one and five years	2,704	3,223
After more than 5 years	-	386
	3,609	5,177

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	307,432	803,876	1,111,308
Charitable activities	828,592	-	828,592
Investment income	29,797	-	29,797
Total	1,165,821	803,876	1,969,697
EXPENDITURE ON			
Charitable activities	815,710	762,161	1,577,871
Total	815,710	762,161	1,577,871
NET INCOME	350,111	41,715	391,826
Transfers between funds	2,875	(2,875)	-
NET MOVEMENT IN FUNDS	352,986	38,840	391,826
RECONCILIATION OF FUNDS			
Total funds brought forward	1,352,297	35,339	1,387,636
TOTAL FUNDS CARRIED FORWARD	1,705,283	74,179	1,779,462

14. MOVEMENT IN FUNDS

	1.4.24	Incoming resources	Resources expended	Transfers	31.3.25
	£	£	£	£	£
Unrestricted funds					
General Fund	592,211	1,162,022	(967,718)	5,797	792,312
Designated – Freehold Property	103,084	-	(3,560)	-	99,524
Designated – Property Refurbishments	132,000	-	-	(22,000)	110,000
Designated – Work in Progress	209,136	-	-	(52,850)	156,286
Designated – Disbursements	249,996	-	-	(27,985)	222,011
Designated – Operating Reserve	418,856	-	-	109,024	527,880
	1,705,283	1,162,022	(971,278)	11,986	1,908,013
Restricted funds					
Access to Justice - 2023-25	-	108,331	(108,331)	-	-
Access to Justice (Community Fund) - 2024-29	-	100,000	(100,000)	-	-
Balcombe Charitable Trust - 2022-25	-	25,000	(25,000)	-	-
Boaz Trust - 2024-25	-	20,000	(20,000)	-	-
Caritas / Lloyds 2024-26	-	14,504	(9,997)	-	4,507
Civic Power Fund - 2023-26	-	10,000	(10,000)	-	-
Greater Manchester Combined Authority (Domestic Abuse/NRPF) - 2023-25	-	23,333	(23,333)	-	-
Greater Manchester Combined Authority (VAWG) - 2023-25	11,595	56,667	(68,262)	-	-
Greater Manchester Youth Network - 2023-26	-	13,458	(13,458)	-	-
Independent Choices - 2024-25	-	6,000	(6,000)	-	-
Justice First Fellowship - 2023-26	-	44,198	(36,373)	-	7,825
Justice Together - Policy - 2021-24	13,641	20,952	(34,593)	-	-
Justice Together - Policy - 2024-25	-	30,476	(30,476)	-	-
Justice Together - Service Delivery - 2021-24	-	27,597	(27,597)	-	-
Justice Together - Service Delivery - 2024-27	-	140,713	(88,387)	-	52,326
KIND	7,496	32,903	(40,399)	-	-
Legal Education Foundation - 2021-24	14,714	20,833	(35,547)	-	-
Manchester Women's Aid	-	4,000	(4,000)	-	-
National Lottery Community Fund - 2023-26	119	99,723	(95,798)	-	4,044
GMLC / Oak Foundation - 2022-25	-	20,566	(20,566)	-	-
Oglesby Green Grant - 2024	11,986	-	-	(11,986)	-
Paul Hamlyn Foundation - 2024-26	-	70,000	(70,000)	-	-
Sam and Bella Sebba Charitable Foundation - 2022-24	-	28,000	(28,000)	-	-
Refugee Action / Step Change - 2023-24	-	12,608	(12,608)	-	-
Strategic Legal Fund - 2023-24	14,628	(13,602)	(1,026)	-	-
	74,179	916,260	(909,751)	(11,986)	68,702
TOTAL FUNDS	1,779,462	2,078,282	(1,881,029)	-	1,976,715

14. MOVEMENT IN FUNDS – comparatives

	1.4.23	Incoming resources	Resources expended	Transfers	31.3.24
	£	£	£	£	£
Unrestricted funds					
General Fund	550,925	1,165,821	(812,150)	(312,385)	592,211
Designated – Freehold Property	106,644	-	(3,560)	-	103,084
Designated – Property Refurbishments	120,000	-	-	12,000	132,000
Designated – Work in Progress	259,005	-	-	(49,869)	209,136
Designated – Cost of Living Pay Increases	70,000	-	-	(70,000)	-
Designated – Disbursements	245,723	-	-	4,273	249,996
Designated – Operating Reserve	-	-	-	418,856	418,856
	1,352,297	1,165,821	(815,710)	2,875	1,705,283
Restricted funds					
Access to Justice - 2022-23	-	913	(913)	-	-
Access to Justice - 2023-25	-	81,248	(81,248)	-	-
Access to Justice (Community Fund) – 2024-29	-	8,333	(8,333)	-	-
Balcombe Charitable Trust - 2022-25	-	25,000	(25,000)	-	-
British Red Cross - 2023	-	4,602	(4,602)	-	-
Civic Power Fund - 2023	-	10,000	(10,000)	-	-
Esmée Fairbairn Foundation - 2023-26	-	42,000	(42,000)	-	-
Greater Manchester Combined Authority (VAWG) - 2023-25	-	23,333	(11,738)	-	11,595
Greater Manchester Youth Network - 2023-26	-	12,696	(12,696)	-	-
Independent Choices - 2023-24	-	6,000	(6,000)	-	-
Justice First Fellowship - 2023-26	-	5,000	(5,000)	-	-
Justice Together - Policy - 2021-24	12,821	48,042	(47,222)	-	13,641
Justice Together - Service Delivery - 2021-24	173	184,486	(184,659)	-	-
KIND	7,762	31,865	(32,131)	-	7,496
Legal Education Foundation - 2021-24	14,583	60,417	(60,286)	-	14,714
Manchester Women's Aid	-	4,000	(4,000)	-	-
National Lottery Community Fund - 2023-26	-	94,078	(93,959)	-	119
GMLC / Oak Foundation - 2022-25	-	19,320	(19,320)	-	-
Oglesby Green Grant - 2024	-	14,861	-	(2,875)	11,986
Paul Hamlyn Foundation - 2021-24	-	31,000	(31,000)	-	-
Paul Hamlyn Foundation - 2024-26	-	17,500	(17,500)	-	-
Sam and Bella Sebba Charitable Foundation - 2022-24	-	42,000	(42,000)	-	-
Refugee Action / Step Change - 2023-24	-	18,291	(18,291)	-	-
Strategic Legal Fund - 2023-24	-	14,628	-	-	14,628
Strategic Legal Fund - 2023	-	3,013	(3,013)	-	-
The Talent Fund - 2022-23	-	1,250	(1,250)	-	-
	35,339	803,876	(762,161)	(2,875)	74,179
TOTAL FUNDS	1,387,636	1,969,697	(1,577,871)	-	1,779,462

14. MOVEMENT IN FUNDS - continued

The transfer between the Oglesby Green Grant - 2024 fund and the General Fund represents the value of tangible fixed assets purchased using the restricted fund but intended to be used for general and not restricted purposes, along with a transfer of the remaining balance left after the purchase of assets.

15. DESIGNATED FUNDS

As at 31 March 2025 the trustees have elected to designate the following funds:

Freehold Property Fund:
The charity owns the freehold for the premises from which it operates in Crumpsall, Greater Manchester. This property is integral to the operations of the charity, and it would be required to find alternative premises should the freehold be sold and the value of the asset be converted into cash. The trustees have therefore elected to designate a fund representing the current net book value of the freehold, given that these funds cannot easily be converted into cash.

Anticipated costs relating to Building Refurbishments:
The freehold property owned is in need of significant maintenance and refurbishment to bring it into line with current client and staff needs. While the charity does not currently have active plans to undertake all the necessary works, it is considered that necessary in the medium term and so the trustees have therefore designated £110,000 in recognition of anticipated costs which are likely to be realised within 5 years of the balance sheet date. This balance has been reduced from £132,000 in the prior year, in recognition of worked undertaken in the year ended 31 March 2025.

Work In Progress Fund:
The charity holds immigration and public law Legal Aid contracts. Work under these contracts cannot normally be billed until a decision has been made by the Home Office or the relevant court on each legal case. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of work in progress at the balance sheet date in a designated reserve until these balances can be realised.

Disbursements Fund:
Disbursements, e.g. interpreter and counsel fees, expended relating to the Legal Aid immigration and public law cases referenced above are also not normally billed until a case is concluded. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of disbursements at the balance sheet date in a designated reserve until these balances can be realised.

Operating Reserve Fund:
The charity is currently subject to a tumultuous political and legislative environment which is having a significant impact on the organisation and which is leading to increased demand. Legal Aid funding is subject to an ongoing consultation and the charity also has a number of large grants and contracts that are due to end in the next 24 months. In addition to this, the charity is experiencing upward pressure on costs and, in particular, on salaries which it aims to match to NJC pay increases.

Given these circumstances – and to ensure that GMIAU remains a stable and resilient organisation - the trustees have considered it prudent to designate an operating reserve to cover any impact on its services as a result in changes to its income or increased costs. The funds designated at the balance sheet date represent 3 months of operating costs.

16. PENSION CONTRIBUTIONS

Defined contribution pension scheme
The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £49,417 (2024: £42,844). The amount payable to the pension provider at the year-end was £nil (2024: £8,786).

Defined benefit pension scheme
The charity makes payments to a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund for 2 staff who entered the scheme before its closure to new members in April 2006. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £22,649 (2024: £21,799). The amount payable to the pension provider at the year-end was £nil (2024: £nil).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for year ended 31 March 2025 nor the year ended 31 March 2024.

18. PROVISIONS

At 31 March 2024, the charity recognised a provision for underpaid irrecoverable VAT relating to the period 1 January 2020 through 31 March 2023, during which partial exemption was not correctly applied to the charity's VAT returns. This obligation was settled in full during the year ended 31 March 2025.

	2025	2024
	£	£
Irrecoverable VAT	-	22,153

19. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 9 (2024: 8) guaranteeing members.

GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales - Charity number 1123908

Accounts

REGISTERED COMPANY NUMBER: 02838845 (England and Wales)
REGISTERED CHARITY NUMBER: 1123908

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

GREATER MANCHESTER IMMIGRATION AID UNIT

Greater Manchester
IMMIGRATION AID UNIT

GREATER MANCHESTER IMMIGRATION AID UNIT

CONTENTS

	Page
Reference and Administrative Details	3
Report of the Trustees	4 to 11
Independent Auditor's Report	12 to 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cashflow	18
Notes to the Statement of Cashflow	19
Notes to the Financial Statements	20 to 35

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

Auditors
Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
OL16 1PJ

Bankers
The Co-operative Bank PLC
1 Balloon Street
Manchester
M60 4EP

Charities Aid Foundation
25 Kings Hill Avenue
Kent
ME19 4TA

Trustees
Steven Errol Grant
Amy Lythgoe
Chris Harrop
Karl Tonks
Lisa Jowrey
Mohammed Haimed
Ian Haworth (resigned 16 January 2024)
Bernadette Rudman (resigned 16 January 2024)
Monisola Joshua (resigned 12 December 2023)
Anum Ahmed (appointed 19 September 2023)
Judith Nyanjowa (appointed 19 September 2023)

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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).

AIM, OBJECTIVES AND ACTIVITIES

Greater Manchester Immigration Aid Unit (GMIAU) is a voluntary organisation supporting people subject to immigration control. We offer free legal immigration advice, representation and support services to people seeking asylum, refugees, and children and adults who are at risk.

Our team of trustees, staff, and volunteers contribute skills, knowledge, and experience which enables us to deliver high quality legal and support services.

GMIAU has a three-year strategic business plan, and a written annual plan which sets out specific activities to be undertaken in each year.

Our Aim

Our mission is to provide high-quality legal representation, support and hope to people experiencing immigration injustice.

Our vision is for equality, compassion and justice for all people facing the challenges of immigration.

Our Values

We Speak Up
We know what's right and what's fair. We are not silent when we see injustice.

We Fight For Justice
We use all the knowledge, expertise and skill we possess in order to succeed.

We See The Whole Person
We recognise the talents, humanity and potential of those who turn to us for help.

We Act With Empathy
We treat people how we'd want to be treated; with kindness, dignity and respect.

We Are Tenacious
We take on difficult cases. And we don't give up easily.

We Fight For Change
We campaign with others for improvements in immigration law and policy.

Our Objectives

- To deliver immigration legal advice and representation to those most in need.
- To deliver associated services, if required, to support people we work with.
- To deliver strategic and operational partnerships to have greater impact.
- To be a credible voice influencing local and national strategies and policies to make immigration practice humane and accessible.
- To be an effective, efficient, resilient, sustainable, well-resourced organisation.

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

- To provide individual advice and representation, at all stages of the legal process, to those most in need who are subject to immigration control.
- To provide additional support to particular groups affected by immigration control. Our current focus being on supporting people who are homeless and destitute, women at risk, unaccompanied children and young people and others who are vulnerable.
- To promote and raise awareness of the issues affecting people subject to immigration control. We provide training, workshops, and events to highlight these issues and promote improved understanding and practice.
- To work with others to secure and develop advice provision in the North West.
- To develop policy responses and campaign to support people subject to immigration control and under threat of deportation.

Public Benefit

With reference to the duty in section 17(5) of the Charities Act 2011 the Trustees of GMIAU have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the charity should undertake.

The aims of GMIAU are carried out for public benefit. We provide free legal advice, representation, and support to many people who are subject to immigration control, their friends and family, and those who are in poverty. Our achievements listed below show the ways in which we have furthered the aims and objects of the charity. Members of the public can contact us five days a week to seek advice and support. This includes individuals as well as agencies contacting us on behalf of others.

The benefits that arise from the aims of the organisation are as follows:

- People get a successful outcome to their legal case. This means that for many they become entitled to work, support themselves independently, and find a way out of poverty. It also means that people can settle into the local community, feel safe and secure, and start to rebuild their lives in the UK.
- People receive the advice and support that they need which allows them to make decisions that affect their lives and their future.
- Any campaign or policy activity attempts to improve the situation for the people who benefit from the organisation and its work. Specifically, this means improvements in the asylum or immigration process and the ways in which people are treated by the authorities to ensure fair and equitable treatment and respect for human rights.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

During the year we have:

- Provided advice and support to over 5,400 individuals and agencies. Many of the people we see are vulnerable due to their circumstance and include people with health problems, those who are destitute, people who have been subject to torture, trafficking, forced labour and other forms of ill-treatment, and children and young people who are in the UK on their own.
- Taken on over 730 new legal cases and provided support to over 660 people around homelessness and destitution.

- The eligibility criteria for the Windrush Compensation Scheme was expanded following a successful judicial review challenge we brought on behalf of a client. We are now in the process of challenging the Legal Aid Agency and the Lord Chancellor for their failure to make legal aid available for young people who have turned 18 since claiming asylum as an unaccompanied child. Strategic litigation of this type has been made possible with funding from the Sam and Bella Sebba Charitable Foundation and the Strategic Legal Fund.
- Delivered a contract with the Regional Strategic Migration Partnership to provide an immigration advice service to Manchester residents who are in need. This includes one-off advice as well as complex casework and is particularly geared towards families with no recourse to public funds and unaccompanied and trafficked children.
- Continued to work in partnership with law firm Freshfields, Bruckhaus Deringer to develop volunteering opportunities for their paralegals to assist with asylum support appeals.
- Represented a significant and increased number of children who are claiming asylum. With funding from Manchester City Council we created a pilot designed to increase capacity for children's cases and train the caseworkers of the future.
- We continue to run the All4One group for children and young people who are in the UK on their own.
- Further developed our work, funded by the Esmée Fairbairn Foundation, to work with children and young people in care and in leaving care in Manchester.
- Provided a number of successful social work student placements from Salford University. The student's focus is on people who are in need including families with no recourse to public funds, people who are homeless and destitute, young people, and people with mental health needs.
- Continued our work as part of Kids in Need of Defence (KIND) – led by Central England Law Centre – to work with private law firms to provide pro bono support to children to make nationality applications.
- Delivered the Restricted Eligibility Support Service (RESS) to support people who are homeless and destitute to reduce rough sleeping and support people with 'no recourse to public funds'. This work has been funded by the Greater Manchester Combined Authority (GMCA). We worked alongside The Booth Centre and The Boaz Trust to provide face-to-face outreach support as well as training sessions for organisations and local authorities working within the homelessness sector.
- Strengthened our policy team with support from the Paul Hamlyn Foundation and Justice Together. We have participated in local and national campaigns and received wide press coverage.
- Continued our work with destitute people, in particular those affected by the no recourse to public funds restrictions and those fleeing domestic abuse, with support from The National Lottery.
- Provided support to people fleeing domestic abuse with funding from Independent Choices, The Pankhurst Trust, Rochdale Borough Council and GMCA.
- Collaborated with 11 other not-for-profit organisations as part of the Step Change Consortium. The Consortium was formed to create a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.
- Worked to increase capacity in the sector by training the next generation of caseworkers and solicitors with help from Justice Together and The Balcombe Trust.
- Ran a Windrush Legal Initiative project working in partnership with eight leading law firms to give people free help to apply to the Windrush Compensation Scheme.
- Worked with Greater Manchester Law Centre and Greater Manchester Tenants Union to raise awareness of immigration issues around housing.
- Provided over 1,300 people with immigration advice via our Adviceline with funding from Access to Justice. We also used this funding to pilot group sessions around asylum and other immigration matters to people housed by the Home Office in hotels who were otherwise unable to access legal advice.
- Continued our community organisation work with our Action Group in raising issues around the cost of the 10-year route. We have also worked with young people from our All4One group on issues that are affecting them such as access to education.

Participation and work with others

We continue to work with a wide range of agencies, to provide advice and to develop policy responses to immigration and asylum issues.

We have been active members of networks of advice agencies, legal aid providers, and others to campaign against the cuts to legal aid and to try to find ways to support people given the lack of legal aid capacity in the North West.

FINANCIAL REVIEW

Financial position

Income for the year amounted to £1,969,697 (2023: £1,602,720) of which £1,165,821 (2023: £683,735) was unrestricted and £803,876 (2023: £918,985) was restricted. Total expenditure totalled £1,577,871 (2023: £1,410,701) of which £815,710 (2023: £496,647) was unrestricted and £762,161 (2023: £914,054) was restricted.

We aim to be effective and efficient with our resources. We are very grateful to the funders and others who recognise the value of the work that we do and have given their support throughout the year. We entered 2023/24 with a number of large grants that were coming to an end and we have worked hard to maintain these existing relationships whilst developing new and diverse income streams. This allowed us to generate a surplus, contributing to our reserves, to ensure we are as financially resilient as possible given the challenges ahead in future years.

Funds carried forward at the end of the period totalled £1,779,462 (2023: £1,387,636) of which £1,705,283 (2023: £1,352,297) was unrestricted and £74,179 (2023: £35,339) was restricted.

Reserves policy

The trustees recognise the need of the organisation to have free reserves and set aside an amount of no less than six months running costs. Any money not required for working capital is deposited in an interest-bearing account.

Free reserves (unrestricted reserves less the value of designated funds) at 31 March 2024 amounted to £592,211 or 3.4 months of expenditure. Once funds designated towards the operating reserve (£418,856) are included, reserves amount to 5.9 months. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

For this reason, they continue to adopt the going concern basis in preparing the financial statements. The charity is continuously monitoring its expected income levels and operational targets are set in order to ensure the charity secures sufficient funding to fulfil its on-going obligations. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies (1. Notes to the Financial Statements, page 19).

Funding sources

Our main funding sources in 2023-24 were:

AB Charitable Trust
Access to Justice
Aurum Charitable Trust
Balcombe Trust
British Red Cross
Central England Law Centre - Kids In Need of Defence (KIND)
Civic Power Fund
Disrupt Foundation
Esmée Fairbairn Foundation

Greater Manchester Combined Authority
Greater Manchester Law Centre - Oak Foundation
Greater Manchester Youth Network
Independent Choices
Justice Together
Legal Aid Agency contract (Legal Aid)
Legal Aid Agency certificated work
Legal Education Foundation
Liverpool University
Manchester City Council
Paul Hamlyn Foundation
Public Law Project
Refugee Action
Rochdale Borough Council
Sam and Bella Sebba Charitable Foundation
Strategic Legal Fund
The Henry Smith Charity
The National Lottery Community Fund
The Oglesby Trust
The Pankhurst Trust - Manchester Women's Aid
The Talent Fund
Student placements
Independent fund raising and donations

Future Plans

Our priorities are:

- To work with others to increase capacity to provide free, independent, legal immigration advice and representation to meet the needs of people in the North West.
- To invest time and effort into training and developing immigration caseworkers for the future.
- To ensure that the services we provide are relevant and effective.
- To be a source of information and support to agencies supporting people subject to immigration control including children, family teams within local authorities, and housing and homelessness services.
- To challenge decisions that wrongly deny access to services for people in need on the basis of immigration status.
- To increase and develop our work in policy and influencing to improve the situation for immigrants/people seeking asylum, by increasing our networks to strengthen the work and improving our ability to draw upon our day-to-day casework to inform policy.
- To increase the involvement people who have been through the immigration and asylum process in our staff and volunteer teams.
- To contribute towards increasing connections between people, decreasing isolation, and making the North West a region that welcomes and supports refugees and all people whose lives are restricted by immigration control.
- To make sure that GMIAU is an effective, well managed and sustainable organisation, true to our values, and that we communicate our impact and the difference we make more widely.
- To maximise our ability to report on the wider outcomes of our work by constantly improving data capture and analysis.
- To secure enough free reserves to withstand threats to statutory funding and fluctuating grant income.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

Principal risks and uncertainties

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks. The charity maintains a risk register outlining key organisational risks and mitigating steps. The most significant risks identified are:

Cash flow risk

The charity faces risks relating to the availability of cash for operating expenditure. Decision-making relating to Legal Aid cases has slowed considerably since the pandemic and therefore the timing of payments relating to this work is uncertain. A significant slowdown in the cash receipts would put the charity of risk of being unable to meet its immediate financial commitments including payroll and project costs.

To mitigate the risks identified, management prepare cashflow forecasts covering 3 years as part of annual budget setting and a rolling 12-month cashflow is updated as part of monthly management accounts. We also operate with a diverse income base – including grant funding, donations, Legal Aid income and other contractual income – thereby mitigating the cash flow impact should any one of our individual funding streams be disrupted or discontinued.

Work in Progress recovery risk

This relates to monies due from the Legal Aid Agency for work completed on cases for which we are awaiting a Home Office decision. Uncertainties relating to the rate of recovery for this Legal Aid work mean that the charity is at risk of overstating its debtor balance, which in turn would mean that management would be at risk of over-committing the charity financially. Additionally, overestimating the recovery rate of work in progress would mean that the charity is at risk of overestimating the profitability of its Legal Aid work thereby meaning that management are unable to make informed decisions about the viability of these activities.

To mitigate these risks the charity applies recovery rate calculations to adjust its work in progress balances and the trustees have also elected to hold the value of these debtor balances in designated funds, thereby ensuring reserves calculations take into account any potential debtor risk. Further details of these judgements and estimates are detailed in 1A of the Notes to the Financial Statements (pages 23-24).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, the Articles of Association (adopted on 28 June 2023), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company is registered in England and Wales (no. 02838845) and was incorporated on 23 July 1993 and registered as a charity (no. 1123908) on 29 April 2008.

The company's members are its Trustees. The guarantee of each Trustee is limited to £1.

Greater Manchester Immigration Aid Unit is registered at 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Governance

As a registered charity Greater Manchester Immigration Aid Unit (GMIAU) is administered by a Board of voluntary trustees. The Board meets every six to eight weeks and delegate a number of functions to sub-committees including a finance sub-committee.

Trustee selection, appointment and competence

Trustees are elected by the membership or co-opted by the Board for terms of up to two years (renewable) in accordance with the Memorandum and Articles of Association. All persons wishing to put themselves forward for election/co-option must undergo a preliminary selection process following which the Board decides whether to recommend them to the membership as suitable candidates.

New trustees receive an induction programme which includes introductions to the organisation's policies and practice, its aims and activities, the staff and other members of the Board.

The Board maintains the competence of its members through verbal and written briefings, presentations, and opportunities to attend training courses and events.

Staff Team

The Trustees employ a Chief Executive, Denise McDowell, who is responsible for the day-to-day management of 41 staff at GMIAU. We have a team of 23 specialist solicitors, caseworkers and trainees. In addition, we have a Policy Team consisting of five staff including a Community Organiser. Our Operations Director manages a Finance & Admin team of three, a Destitution Team consisting of four staff and a Service Team consisting of four staff. Our Destitution Team work on projects and services for children and other vulnerable people including those who are homeless and destitute.

We are a Real Living Wage employer accredited with the Living Wage Foundation. Our highest to lowest pay ratio is 2.2:1 demonstrating our commitment to resisting pay inequality.

MEMBERS AND SUPPORTERS

We would like to thank all our members, volunteers and supporters for their continued support of GMIAU. You keep us going with your encouragement and validation for the work that we do and for your energy and commitment to all that GMIAU stands for.

RECEIVED
11 OCT 2024

STATEMENT OF RESPONSIBILITIES

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP 2015 (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation.

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

Disclosure to auditors
In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Appointment of auditor
The reappointment of Wyatt Morris Golland Ltd as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Report of the Trustees, approved by order of the Board of Trustees, as the company directors, on 19/09/24 and signed on the Board's behalf by:

.....
Amy Lythgoe - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER IMMIGRATION AID UNIT FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Greater Manchester Immigration Aid Unit (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011and Companies Act 2006;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 17 September 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Restricted funds	31.03.24 Total funds	31.03.23 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	307,432	803,876	1,111,308	1,179,961
Charitable activities	3	828,592	-	828,592	421,755
Investment income		29,797	-	29,797	1,004
Total		1,165,821	803,876	1,969,697	1,602,720
EXPENDITURE ON					
Charitable activities	4	815,710	762,161	1,577,871	1,410,701
Total		815,710	762,161	1,577,871	1,410,701
NET INCOME/(EXPENDITURE)		350,111	41,715	391,826	192,019
Transfers between funds		2,875	(2,875)	-	-
NET MOVEMENT IN FUNDS		352,986	38,840	391,826	192,019
RECONCILIATION OF FUNDS					
Total funds brought forward		1,352,297	35,339	1,387,636	1,195,617
TOTAL FUNDS CARRIED FORWARD		1,705,283	74,179	1,779,462	1,387,636

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.03.24 Total funds £	31.03.23 Total funds £
FIXED ASSETS					
Tangible assets	9	125,953	-	125,953	114,681
CURRENT ASSETS					
Debtors	10	570,183	320,853	891,036	961,805
Cash at bank and in hand		1,097,640	217,905	1,315,545	902,212
		1,667,823	538,758	2,206,581	1,864,017
CREDITORS					
Amounts falling due within one year	11	(66,340)	(464,579)	(530,919)	(568,909)
PROVISIONS FOR LIABILITIES	18	(22,153)	-	(22,153)	(22,153)
NET CURRENT ASSETS		1,579,330	74,179	1,653,509	1,272,955
TOTAL ASSETS LESS CURRENT LIABILITIES		1,705,283	74,179	1,779,462	1,387,636
NET ASSETS		1,705,283	74,179	1,779,462	1,387,636
FUNDS	13				
Unrestricted funds					
General Fund				592,211	550,925
Designated Fund – Freehold Property				103,084	106,644
Designated Fund – Property Refurbishments				132,000	120,000
Designated Fund – Work in Progress				209,136	259,005
Designated Fund – Cost of Living Pay Increases				-	70,000
Designated Fund – Disbursements				249,996	245,723
Designated Fund – Operating Reserve				418,856	-
Restricted funds				74,179	35,339
TOTAL FUNDS				1,779,462	1,387,636

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

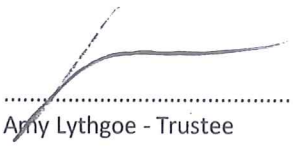
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 MARCH 2024

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....12/09/24..... and were signed on its behalf by:



.....
Amy Lythgoe - Trustee

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.03.24 £	31.03.23 £
Cash flows from operating activities			
Cash generated from operations	1	432,788	105,309
Net cash provided by operating activities		432,788	105,309
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,455)	(6,551)
Net cash used in investing activities		(19,455)	(6,551)
Change in cash and cash equivalents in the reporting period		413,333	98,758
Cash and cash equivalents at the beginning of the reporting period		902,212	803,454
Cash and cash equivalents at the end of the reporting period		1,315,545	902,212

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.03.24 £	31.03.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	391,826	192,019
Adjustments		
Depreciation charges	8,182	5,074
Increase in debtors	70,770	(403,839)
Increase/(decrease) in creditors	(37,990)	312,055
Net cash provided by operations	432,788	105,309

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.04.23 £	Cash flow £	At 31.03.24 £
Net cash			
Cash at bank and in hand	902,212	413,333	1,315,545
Total	902,212	413,333	1,315,545

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Charity status

Greater Manchester Immigration Aid Unit is a charitable company limited by guarantee registered in England and Wales with registered company number no. 02838845 and charity number no. 1123908. The company's registered address is 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees have considered charity's current and future financial position.

The trustees have reviewed cash flow forecasts covering a period of 3 years from the balance sheet date, ensuring that they have considered cash flows for the 12 months from the date of approval of these financial statements ("the going concern period") prepared by the charity's management. These forecasts considered the risks to the charity's business model, particularly the reliability of the charity's fundraising forecasts, cost and wage increases due to high inflation and likely freehold property maintenance costs, risks relating to the recoverability of work in progress and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period. The planning process, including financial and cashflow projections, has considered alternate scenarios and the trustees have reviewed mitigating steps that can be taken, including the designation of funds to meet significant upcoming expenditure.

The trustees consider that the charity holds sufficient free reserves to provide cover for unexpected changes in income and expenditure to allow it time to adjust its cost base and continue activities. The trustees continually monitor actual and forecasted financial performance and manage the charity's finances accordingly. Consequently, the trustees have concluded that there are no material uncertainties that could cast significant doubt over the charity's ability to continue as a going concern for at least 12 months from the date of approval of the financial statements, and therefore, have prepared the financial statements on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

continued...

1. ACCOUNTING POLICIES - continued

Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are 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.

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

Casework

Income from legal aid casework is claimed when a decision has been made on a case by the Home Office. Any time spent on casework before income is claimed is recognised as work in progress and included within debtors.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Disbursements, e.g. interpreter and counsel fees, incurred in relation to legal aid casework are paid as they become due and included in debtors until a decision has been made by the Home Office and they are able to be claimed from the Legal Aid Agency.

Support and governance costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

continued...

1. ACCOUNTING POLICIES - continued

Pension contributions
The charity operates a defined contribution pension scheme for those staff who have opted into auto-enrolment.

The charity also makes payments into a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund. This scheme ceased to be open to new members in April 2006 and eligible employees are now enrolled into the charity's defined contribution scheme. Although the defined benefit scheme is closed to new members, the charity currently makes payments into the scheme for 2 employees who entered prior to closure.

The pension cost is charged to the Statement of Financial Activities in the year and represents contributions payable by the charity to the pension funds.

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Operating leases
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Tangible fixed assets
Tangible fixed assets are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Additions of a single item or group of similar assets exceeding £1,000 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value over their useful lives on the following basis:

Land and Buildings	- 2% on cost
Building Improvements	- 10% on cost
Fixtures, Fittings and Office Equipment	- 25% on cost
Computer Equipment	- 33.33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the income statement.

Impairment of fixed assets
At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

continued...

Impairment of fixed assets – continued
If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Financial Instruments

Basic financial assets
Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial asserts classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Provisions
Provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the amount due to settle this obligation can be measured or estimated reliably. Provisions are normally recognised at the settlement amount due.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

The following are the key judgements and sources of uncertainty in the estimates that have the most significant effect on the amounts recognised in the Financial Statements:

Performance-related grants
Judgement is applied by the charity when considering how grant income is recognised under section 5 of the Charities Statement of Recommend Practice (FRS 102). For each grant the charity considers whether any performance-related conditions exist which impact when and over what period income becomes receivable or can be recognised. Performance-related conditions are understood to be those which specify that goods, services or other outputs that must be delivered by the charity in order for it to have entitlement to the grant funds.

Work in progress
Estimates are used by the charity when calculating the value of work in progress included as a debtor on the charity's balance sheet.

The charity's work in progress consists of unbilled immigration law work undertaken in relation to the charity's Legal Aid Agency (LAA) contract. Uncertainty arises due to the fee structure relating to such work and judgements are involved in adjusting the figure for billable time obtained from the charity's case management system accordingly.

Fixed fee cases
Judgements
Fixed fees apply to majority of work undertaken by the charity regardless of time spent or costs incurred. Additional 'Escape Fees' may become billable when costs accrued reach a certain threshold. Uncertainty therefore arises in relation to whether an active case will reach the threshold for Escape Fee billing and, therefore, whether time recorded on the case management system will become billable or not. Additionally, while the charity uses sector standard case management software to monitor time and costs relating to Legal Aid work, all Escape Fee claims are subject to LAA review and there is potential for claims to be disallowed.

Estimates
The charity currently applies a recoverability percentage to the carrying value of work in progress to account for the uncertainty outlined above. For fixed fee cases 76% of the time recorded is considered recoverable and is included as work in progress in debtors. This recoverability percentage has been revised upward since the last financial statements, increasing from 65%. This change reflects a sustained increase in actual fee recovery observed in the year ended 31 March 2024 and is line with management's expectations of the impact of changing LAA policy which included a reduction of the threshold for Escape Fee billing that came into effect as of 1 April 2023.

Hourly rate cases
Judgements
Certain types of work are paid on an hourly basis but are also subject to limits on billing. Limits may be raised on a case-by-case basis but this is subject to approval by the LAA. Uncertainty therefore arises in relation to whether all the time recorded in relation to an active case will be considered as allowable by the LAA.

Estimates
The charity currently applies a recoverability percentage to the carrying value of work in progress to account for the uncertainty outlined above. For hourly rate fee cases 90% of the time recorded is considered recoverable and is included as work in progress in debtors. The figures used are based on historical averages of actual fee recovery and management consider that they still represent an accurate estimate of likely billing.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

Management have considered the effect of amending the estimates relating to fixed fee work recoverability. A 5% increase in estimated recoverability would increase the charity's debtor balance by £8,935 as at the balance sheet date, while a 10% increase would increase debtors by £17,870. Conversely, a 5% decrease and 10% decrease in estimated recoverability would reduce debtors at the balance sheet date by £8,935 and £17,870 respectively.

No other significant judgements, further to that surrounding going concern, have been made by management in preparing these financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations from individuals and institutions	66,755	-	66,755	43,325
Grants	240,677	803,876	1,044,553	1,136,636
	307,432	803,876	1,111,308	1,179,961

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Legal services and casework	828,592	-	828,592	421,755

4. CHARITABLE ACTIVITIES COSTS

	Staff Costs (see note 8 below)	Direct Costs	Support Costs (see note 5 below)	Total 2024
	£	£	£	£
Legal services and casework	1,286,281	147,208	144,382	1,577,871

	Staff Costs (see note 8 below)	Direct Costs	Support Costs (see note 5 below)	Total 2023
	£	£	£	£
Legal services and casework	1,138,478	140,035	132,188	1,410,701

continued...

5. SUPPORT COSTS

Support costs	31.03.24	31.03.23
	£	£
Audit fees	7,500	6,500
Bank charges	1,665	430
Depreciation	8,182	5,073
Development	6,018	-
Governance and board costs	1,284	3,719
Insurance	8,546	5,451
Irrecoverable VAT	13,375	22,152
IT	18,130	20,322
Legal and professional	21,843	17,430
Premises costs	33,913	30,656
Telephone	17,234	15,415
Sundry	6,692	5,040
	144,382	132,188

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.03.24	31.03.23
	£	£
Depreciation - owned assets	8,182	5,074
Auditor's remuneration	7,500	6,500
Accountancy fees	16,791	17,430
Operating leases	1,819	2,431

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Expenses totalling £439 were paid to 4 trustees in relation to travel and subsistence costs for the year ended 31 March 2024 (2023: £143 paid to 2 trustees in relation to travel).

continued...

8. STAFF COSTS

	31.03.24	31.03.23
	£	£
Wages and salaries	1,117,791	984,772
Social security costs	103,847	96,324
Pensions costs	64,643	57,382
	1,286,281	1,138,478

The average monthly number of employees during the year was as follows:

	31.03.24	31.03.23
Legal Advice	21	18
Non-Legal Support	9	10
Management and Administration	7	6
	37	34

Highest Paid Employees
No employees received emoluments of more than £60,000 for the year ended 31 March 2024 (2023: Nil).

Key Management Personnel
The Key Management Personnel in the year ended 31 March 2024 were the Chief Executive Officer, Operations Director and Senior Solicitor. The total amount of employee benefits (including employer's national insurance and pensions contributions) received by Key Management Personnel was £164,297 (2023: £159,065).

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Fixtures and fittings	Computer equipment	Total
COST	£	£	£	£	£
At 1 April 2023	178,000	22,104	22,699	25,347	248,150
Additions	-	2,875	1,500	15,079	19,454
Disposals	-	-	(6,912)	(17,846)	(24,758)
At 31 March 2024	178,000	24,979	17,287	22,580	242,846
DEPRECIATION					
At 1 April 2023	71,356	19,604	22,699	19,810	133,469
Charge for year	3,560	500	100	4,022	8,182
Eliminated on disposals	-	-	(6,912)	(17,846)	(24,758)
At 31 March 2024	74,916	20,104	15,887	5,986	116,893
NET BOOK VALUE					
At 1 April 2023	106,644	2,500	-	5,537	114,681
At 31 March 2024	103,084	4,875	1,400	16,594	125,953

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	93,546	141,357
Prepayments and accrued income	586,838	561,345
Other debtors	210,652	259,103
	891,036	961,805

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	10,991	3,323
VAT	10,700	6,853
Other creditors	19,156	16,588
Accruals and deferred income	490,072	542,145
	530,919	568,909

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Analysis of movement in deferred income	31.03.24	31.03.23
	£	£
Brought forward	517,769	182,795
Released in the year	(312,340)	(182,795)
Deferred in the year	259,150	517,769
	464,579	517,769

12. LEASING ARRANGEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:	31.03.24	31.03.23
	£	£
Within one year	1,568	1,651
Between one and five years	3,223	3,233
After more than 5 years	386	-
	5,177	4,884

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	31.03.23 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	266,976	912,985	1,179,961
Charitable activities	415,755	6,000	421,755
Investment income	1,004	-	1,004
Total	683,735	918,985	1,602,720
EXPENDITURE ON			
Charitable activities	496,647	914,054	1,410,701
Total	496,647	914,054	1,410,701
NET INCOME/(EXPENDITURE)	187,088	4,931	192,019
RECONCILIATION OF FUNDS			
Total funds brought forward	1,165,209	30,408	1,195,617
TOTAL FUNDS CARRIED FORWARD	1,352,297	35,339	1,387,636

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General Fund	550,925	41,286	592,211
Designated – Freehold Property	106,644	(3,560)	103,084
Designated – Property Refurbishments	120,000	12,000	132,000
Designated – Work in Progress	259,005	(49,869)	209,136
Designated – Cost of Living Pay Increases	70,000	(70,000)	-
Designated – Disbursements	245,723	4,273	249,996
Designated – Operating Reserve	-	418,856	418,856
	1,352,297	352,986	1,705,283
Restricted funds			
Greater Manchester Combined Authority (VAWG) - 2023-25	-	11,595	11,595
Justice Together - Policy - 2021-24	12,821	820	13,641
Justice Together - Service Delivery - 2021-24	173	(173)	-
KIND	7,762	(266)	7,496
Legal Education Foundation - 2021-24	14,583	131	14,714
National Lottery Community Fund - 2023-26	-	119	119
Oglesby Green Grant - 2024	-	11,986	11,986
Strategic Legal Fund - 2023-24	-	14,628	14,628
	35,339	38,840	74,179
TOTAL FUNDS	1,387,636	391,826	1,779,462

14. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Transfers	Incoming resources	Resources expended	Movement in funds
	£	£	£	£
Unrestricted funds				
General Fund	(312,385)	1,165,821	(812150)	41,286
Designated – Freehold Property	-	-	(3,560)	(3,560)
Designated – Property Refurbishments	12,000	-	-	12,000
Designated – Work in Progress	(49,869)	-	-	(49,869)
Designated – Cost of Living Pay Increases	(70,000)	-	-	(70,000)
Designated – Disbursements	4,273	-	-	4,273
Designated – Operating Reserve	418,856	-	-	418,856
	2,875	1,165,821	(815,710)	352,986
Restricted funds				
Access to Justice - 2022-23	-	913	(913)	-
Access to Justice - 2023-25	-	81,248	(81,248)	-
Access to Justice (Community Fund) – 2024-29	-	8,333	(8,333)	-
Balcombe Charitable Trust - 2022-25	-	25,000	(25,000)	-
British Red Cross - 2023	-	4,602	(4,602)	-
Civic Power Fund - 2023	-	10,000	(10,000)	-
Esmée Fairbairn Foundation - 2023-26	-	42,000	(42,000)	-
Greater Manchester Combined Authority (VAWG) - 2023-25	-	23,333	(11,738)	11,595
Greater Manchester Youth Network - 2023-26	-	12,696	(12,696)	-
Independent Choices - 2023-24	-	6,000	(6,000)	-
Justice First Fellowship - 2023-26	-	5,000	(5,000)	-
Justice Together - Policy - 2021-24	-	48,042	(47,222)	820
Justice Together - Service Delivery - 2021-24	-	184,486	(184,659)	(173)
KIND	-	31,865	(32,131)	(266)
Legal Education Foundation - 2021-24	-	60,417	(60,286)	131
Manchester Women's Aid	-	4,000	(4,000)	-
National Lottery Community Fund - 2023-26	-	94,078	(93,959)	119
Greater Manchester Law Centre / Oak Foundation - 2022-25	-	19,320	(19,320)	-
Oglesby Green Grant - 2024	(2,875)	14,861	-	11,986
Paul Hamlyn Foundation - 2021-24	-	31,000	(31,000)	-
Paul Hamlyn Foundation - 2024-26	-	17,500	(17,500)	-
Sam and Bella Sebba Charitable Foundation - 2022-24	-	42,000	(42,000)	-
Refugee Action / Step Change Consortium - 2023-24	-	18,291	(18,291)	-
Strategic Legal Fund - 2023-24	-	14,628	-	14,628
Strategic Legal Fund - 2023	-	3,013	(3,013)	-
The Talent Fund - 2022-23	-	1,250	(1,250)	-
	(2,875)	803,876	(762,161)	38,840
TOTAL FUNDS	-	1,969,697	(1,577,871)	391,826

14. MOVEMENT IN FUNDS - continued

The transfer between the Oglesby Green Grant - 2024 fund and the General Fund represents the value of tangible fixed assets purchased using the restricted fund but intended to be used for general and not restricted purposes.

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.03.23 £
Unrestricted funds			
General Fund	432,565	118,360	550,925
Designated – Freehold Property	110,204	(3,560)	106,644
Designated – Property Refurbishments	120,000	-	120,000
Designated – Work in Progress	250,797	8,208	259,005
Designated – Cost of Living Pay Increases	70,000	-	70,000
Designated – Disbursements	181,643	64,080	245,723
	1,165,209	187,088	1,352,297
Restricted funds			
Henry Smith - 2020-23	939	(939)	-
Justice Together - Policy - 2021-24	9,985	2,836	12,821
Justice Together - Service Delivery - 2021-24	2,066	(1,893)	173
KIND	-	7,762	7,762
Legal Education Foundation - 2021-24	6,250	8,333	14,583
National Lottery Community Fund - 2020-2022	11,168	(11,168)	-
	30,408	4,931	35,339
TOTAL FUNDS	1,195,617	192,019	1,387,636

Net movement in funds, included in the above are as follows:

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General Fund	(142,288)	683,735	(423,087)	118,360
Designated – Freehold Property	-	-	(3,560)	(3,560)
Designated – Property Refurbishments	-	-	-	-
Designated – Work in Progress	8,208	-	-	8,208
Designated – Cost of Living Pay Increases	70,000	-	(70,000)	-
Designated – Disbursements	64,080	-	-	64,080
	-	683,735	(496,647)	187,088

14. MOVEMENT IN FUNDS - continued

	Transfers	Incoming resources	Resources expended	Movement in funds
	£	£	£	£
Restricted funds				
Access to Justice Foundation - 2022-23	-	10,038	(10,038)	-
Balcombe Charitable Trust - 2022-25	-	22,917	(22,917)	-
Community Justice Fund - 2023	-	24,000	(24,000)	-
Disrupt Foundation - 2022	-	11,525	(11,525)	-
Esmée Fairbairn Foundation - 2020-23	-	74,550	(74,550)	-
Greater Manchester Combined Authority (ABEN) - 2022-23	-	50,000	(50,000)	-
Henry Smith - 2020-23	-	60,000	(60,939)	(939)
Independent Choices – 2021-22	-	7,000	(7,000)	-
Justice Together - Policy - 2021-24	-	43,518	(40,682)	2,836
Justice Together - Service Delivery - 2021-24	-	196,527	(198,420)	(1,893)
KIND	-	32,731	(24,969)	7,762
Legal Education Foundation (JFF) - 2022-23	-	32,849	(32,849)	-
Legal Education Foundation - 2021-24	-	62,500	(54,167)	8,333
Manchester Women's Aid	-	2,000	(2,000)	-
National Lottery Community Fund - 2020-2022	-	106,362	(117,530)	(11,168)
Greater Manchester Law Centre / Oak Foundation - 2022-25	-	6,773	(6,773)	-
Paul Hamlyn Foundation - 2020-23	-	77,300	(77,300)	-
Rochdale Borough Council - 2022-23	-	6,000	(6,000)	-
Independent Choices - 2022-23	-	3,000	(3,000)	-
Sam and Bella Sebba Charitable Foundation - 2022-24	-	52,800	(52,800)	-
Refugee Action / Step Change Consortium - 2023-24	-	13,464	(13,464)	-
Strategic Legal Fund - 2023	-	16,881	(16,881)	-
The Talent Fund - 2022-23	-	6,250	(6,250)	-
	-	918,985	(914,054)	4,931
TOTAL FUNDS	-	1,647,578	(1,410,701)	236,877

15. DESIGNATED FUNDS

As at 31 March 2024 the trustees have elected to designate the following funds:

Freehold Property Fund: £103,084
The charity owns the freehold for the premises from which it operates in Crumpsall, Greater Manchester. This property is integral to the operations of the charity, and it would be required to find alternative premises should the freehold be sold and the value of the asset be converted into cash. The trustees have therefore elected to designate a fund representing the current net book value of the freehold, given that these funds cannot easily be converted into cash.

15. DESIGNATED FUNDS - continued

Anticipated costs relating to Building Refurbishments: £132,000
The freehold property owned is in need of significant maintenance and refurbishment to bring it into line with current client and staff needs. While the charity does not currently have active plans to improve the building, it is considered necessary in the medium term and so the trustees have therefore designated £132,000 in recognition of anticipated costs which are likely to be realised within 5 years of the balance sheet date.

Work In Progress Fund: £209,136
The charity holds immigration and public law Legal Aid contracts. Work under these contracts cannot normally be billed until a decision has been made by the Home Office or the relevant court on each legal case. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of work in progress at the balance sheet date in a designated reserve until these balances can be realised.

Disbursements Fund: £249,996
Disbursements, e.g. interpreter and counsel fees, expended relating to the Legal Aid immigration and public law cases referenced above are also not normally billed until a case is concluded. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of disbursements at the balance sheet date in a designated reserve until these balances can be realised.

Operating Reserve Fund: £418,856
The charity is currently subject to a tumultuous political and legislative environment which is having a significant impact on the organisation and which is leading to increased demand. Legal Aid funding is subject to an ongoing consultation and the charity also has a number of large grants and contracts that are due to end in the next 24 months. In addition to this, the charity is experiencing upward pressure on costs and, in particular, on salaries which it aims to match to NJC pay increases.

Given these circumstances – and to ensure that GMIAU remains a stable and resilient organisation - the trustees have considered it prudent to designate an operating reserve to cover any impact on its services as a result in changes to its income or increased costs. The funds designated at the balance sheet date represent the expected cost of salary increases combined with the value of grant funding and contracts that are due to end within the subsequent 24 months.

16. PENSION CONTRIBUTIONS

Defined contribution pension scheme
The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £42,844 (2023: £57,382). The amount payable to the pension provider at the year-end was £8,786 (2023: £6,293).

Defined benefit pension scheme
The charity makes payments to a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund for 2 staff who entered the scheme before its closure to new members in April 2006. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £21,799 (2023: £20,821). The amount payable to the pension provider at the year-end was £nil (2023: £nil).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for year ended 31 March 2024 nor the year ended 31 March 2023.

18. PROVISIONS

At the balance sheet date, the charity recognised a provision for underpaid irrecoverable VAT relating to the period 1 January 2020 through 31 March 2023, during which partial exemption was not correctly applied to the charity's VAT returns. The charity expects that this obligation will be settled within one year of the balance sheet date.

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Irrecoverable VAT	22,153	-	22,153

19. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 8 (2023: 11) guaranteeing members.

GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales - Charity number 1123908

Accounts

REGISTERED COMPANY NUMBER: 02838845 (England and Wales)
REGISTERED CHARITY NUMBER: 1123908

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

GREATER MANCHESTER IMMIGRATION AID UNIT

Greater Manchester
IMMIGRATION AID UNIT

GREATER MANCHESTER IMMIGRATION AID UNIT

CONTENTS

	Page
Reference and Administrative Details	3
Report of the Trustees	4 to 10
Independent Auditor's Report	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cashflow	16
Notes to the Statement of Cashflow	17
Notes to the Financial Statements	18 to 34

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

Auditors
Sedulo Audit Limited
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

Bankers
The Co-operative Bank PLC
1 Balloon Street
Manchester
M60 4EP

Charities Aid Foundation
25 Kings Hill Avenue
Kent
ME19 4TA

Trustees
Steven Errol Grant
Bernadette Rudman
Chris Harrop
Ian Haworth
Amy Lythgoe
Mohamed Traore (resigned 15 November 2022)
Mehboob Gulam Vadiya (resigned 17 January 2023)
Mohammed Haimed (appointed 13 September 2022)
Monisola Joshua (appointed 13 September 2022)
Karl Tonks (appointed 7 June 2022)
Lisa Jowrey (appointed 7 June 2022)
Anum Ahmed (appointed 14 March 2023)
Judith Nyanjowa (appointed 14 March 2023)

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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).

AIM, OBJECTIVES AND ACTIVITIES

Greater Manchester Immigration Aid Unit (GMIAU) is a voluntary organisation supporting people subject to immigration control. We offer free legal immigration advice, representation and support services to people seeking asylum, refugees, and children and adults who are at risk.

Our team of trustees, staff, and volunteers contribute skills, knowledge, and experience which enables us to deliver high quality legal and support services.

GMIAU has a 3-year strategic business plan, and a written annual plan which sets out specific activities to be undertaken in each year.

Our Aim

To ensure people in need in the North West have access to high-quality immigration legal advice, representation, and support.

Our Objectives

- To deliver immigration legal advice and representation to those most in need.
- To deliver associated services, if required, to support people we work with.
- To deliver strategic and operational partnerships to have greater impact.
- To be a credible voice influencing local and national strategies and policies to make immigration practice humane and accessible.
- To be an effective, efficient, resilient, sustainable, well-resourced organisation.

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

- To provide individual advice and representation, at all stages of the legal process, to those most in need who are subject to immigration control.
- To provide additional support to particular groups affected by immigration control. Our current focus being on supporting people who are homeless and destitute, women at risk, unaccompanied children and young people, refugees with a right to family reunion, and people newly arrived and seeking asylum.
- To promote and raise awareness of the issues affecting people subject to immigration control. We provide training, workshops, and events to highlight these issues and promote improved understanding and practice.
- To work with others to secure and develop advice provision in the North West.
- To develop policy responses and campaign to support people subject to immigration control and under threat of deportation.

Public Benefit

With reference to the duty in section 17(5) of the Charities Act 2011 the Trustees of GMIAU have paid due regard to the Charity Commission guidance on public benefit when deciding what activities the charity should undertake.

The aims of GMIAU are carried out for public benefit. We provide free legal advice, representation, and support to many people who are subject to immigration control, their friends and family, and those who are in poverty. Our achievements listed below show the ways in which we have furthered the aims and objects of the charity. Members of the public can contact us 5 days a week to seek advice and support. This includes individuals as well as agencies contacting us on behalf of others.

The benefits that arise from the aims of the organisation are as follows:

- People get a successful outcome to their case. This means that for many they become entitled to work, support themselves independently, and find a way out of poverty. It also means that people can settle into the local community, feel safe and secure, and start to rebuild their lives in the UK.
- People receive the advice and support that they need which allows them to make decisions that affect their lives and their future.
- Any campaign or policy activity attempts to improve the situation for the people who benefit from the organisation and its work. Specifically, this means improvements in the asylum or immigration process and the ways in which people are treated by the authorities to ensure fair and equitable treatment and respect for human rights.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

During the year we have:

- Provided advice and support to over 4,300 individuals and agencies. Many of the people we see are vulnerable due to their circumstance and include people with health problems, those who are destitute, people who have been subject to torture, trafficking, forced labour and other forms of ill-treatment, and children and young people who are in the UK on their own.
- Taken on over 700 new legal cases and provided support to 764 people around homelessness and destitution.
- Undertaken strategic litigation research which contributed to our recent report on the effect of delays in decision making for unaccompanied asylum-seeking children. This was made possible with help from the Sam and Bella Sebba Charitable Foundation and the Strategic Legal Fund.
- Delivered a contract with Manchester City Council to provide an immigration advice service to Manchester residents who are in need. This includes one-off advice as well as complex casework and is particularly geared towards families with no recourse to public funds and unaccompanied and trafficked children.
- Continued to work in partnership with law firm Freshfields Bruckhaus Deringer to develop volunteering opportunities for their paralegals to assist with asylum support appeals.
- We continued our Refugee Family Reunion project working alongside the British Red Cross and others to make sure that refugees have the right to bring their families to the UK. This work has been kindly supported by the Talent Fund and Justice Together.
- Represented a significant and increased number of children who are claiming asylum.
- We continue to run the All 4 One group for children and young people who are in the UK on their own.
- Further developed our work, funded by the Esmée Fairbairn Foundation, to work with children and young people in care and in leaving care in Manchester.
- Provided a number of successful social work student placements from Salford University. The student's focus is on people who are in need including families with no recourse to public funds, people who are homeless and destitute, young people, and people with mental health needs.

- Supported Suzie Mahoney to qualifying as a solicitor through the Justice First Fellowship scheme. Thanks to the Legal Education Foundation for providing this opportunity.
- Supported Max Goddard to become a qualified immigration caseworker. His position has been kindly funded by Justice Together, who are helping further our aim of increasing capacity in the immigration legal advice sector.
- Supported Joe Power to become a qualified immigration caseworker with the support of the Balcombe Trust.
- Continued our work as part of Kids in Need of Defence (KIND) – led by Central England Law Centre – to work with private law firms to provide pro bono support to children to make nationality applications.
- Supporting people who are homeless and destitute has always been one of our priorities and we were very pleased to support efforts in Greater Manchester's A Bed Every Night scheme to reduce rough sleeping and support people with 'no recourse to public funds'. We have worked closely with The Booth Centre and other organisations to provide face-to-face outreach support.
- Strengthened our policy team with support from the Paul Hamlyn Foundation. We have participated in local and national campaigns and received wide press coverage.
- Continued our work with destitute people, in particular those affected by the no recourse to public funds restrictions with thanks to The National Lottery and The Henry Smith Charity.
- Provided support to people fleeing domestic abuse with funding from Independent Choices, The Pankhurst Trust and Rochdale Borough Council.
- Collaborated with 11 other not-for-profit organisations as part of the Step Change Consortium. The Consortium was formed to create a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.

Participation and work with others

We continue to work with a wide range of agencies, to provide advice and to develop policy responses to immigration and asylum issues.

We have been active members of networks of advice agencies, legal aid providers, and others to campaign against the cuts to legal aid and to try to find ways to support people to make their own applications.

FINANCIAL REVIEW

Financial position

Income for the year amounted to £1,602,720 (2022: £1,236,420) of which £683,735 (2022: £641,497) was unrestricted and £918,985 (2022: £594,923) was restricted. Total expenditure totalled £1,410,701 (2022: £1,051,382) of which £496,647 (2022: £442,444) was unrestricted and £914,054 (2022: £608,938) was restricted.

Income increased by 30% year on year due to a number of one-off grants, increases in ongoing grant income driven largely by one funder, two large donations and increases in legal aid income being billed coming out of lockdown. Included in one-off grants were a number of cost-of-living grants. These represented discretionary top-ups to existing grants in recognition of increased salary and overhead costs.

Overall, expenditure increased 34% year on year, representing both inflationary increases in existing costs and an expansion in our activities. In the long term, these costs will need to be covered by our regular income and we have set our fundraising targets for 2023/24 and beyond with this mind, with the expectation that our activity will remain at least at the level it was during 2022/23 and that a similar level of income will need to be raised. The number of multi-year grants ending in 2023/24 totals 45% of our total 2022/23 grant income and we are mindful that we will also need to replace this funding. We continue to face challenges to our overall funding and sustainability but we are effective and efficient with our resources. We are very grateful to the funders and others who recognise the value of the work that we do and have given their support throughout the year.

Funds carried forward at the end of the period totalled £1,387,636 (2022: £1,195,617) of which £1,352,297 (2022: £1,165,209) was unrestricted and £35,339 (£30,408) was restricted. Detailed accounts are attached to this report.

Reserves policy

The trustees recognise the need of the organisation to have free reserves and set aside an amount relating to approximately 6 months running costs. Any money not required for working capital is deposited in an interest-bearing account.

Free reserves (unrestricted reserves less the value of designated funds) at 31 March 2023 amounted to £550,925 or 4.7 months of expenditure. Once funds designated towards salary increases (£70,000) are included, reserves amount to 5.3 months. The trustees are therefore satisfied that sufficient reserves are currently held by the charity.

Prior Year Restatement

The Financial Statements contain the following restatements relating to the prior year:

- Amounts for the prior year have been adjusted for the re-classification of activities on the Statement of Financial Activities. This has been done to ensure that charitable activity expenditure amounts remain comparable for users of the accounts following a change of allocation basis by management.
- Amounts for the prior year have been adjusted for the reallocation of unrestricted funds spent.

Full details of the restatement can be found in the Notes to the Financial Statements.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

For this reason, they continue to adopt the going concern basis in preparing the financial statements. The charity is continuously monitoring its expected income levels and operational targets are set in order to ensure the charity secures sufficient funding to fulfil its on-going obligations. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies (1. Notes to the Financial Statements, page 18).

Funding sources

Our main funding sources in 2022-23 were:

AB Charitable Trust
Access to Justice
Aurum Charitable Trust
Balcombe Trust
Community Justice Fund
Disrupt Foundation
Esmée Fairbairn Foundation
Greater Manchester Mayors Fund
Greater Manchester Law Centre/Oak Foundation
Independent Choices
Justice Together
Kids In Need of Defence (KIND)
Legal Aid Agency contract (Legal Aid)
Legal Aid Agency certificated work
Legal Education Foundation
Manchester City Council
Paul Hamlyn Foundation
Rochdale Borough Council
Sam and Bella Sebba Charitable Foundation

Strategic Legal Fund
The Henry Smith Charity
The National Lottery Community Fund
The Pankhurst Trust/Manchester Women's Aid
The Talent Fund
Student placements
Independent fundraising and donations

Future Plans

Our priorities are:

- To work with others to increase capacity to provide free, independent, legal immigration advice and representation to meet the needs of people in the north west.
- To invest time and effort into training and developing immigration caseworkers for the future.
- To ensure that the services we provide are relevant and effective.
- To be a source of information and support to agencies supporting people subject to immigration control including children, family teams within local authorities, and housing and homelessness services.
- To challenge decisions that wrongly deny access to services for people in need on the basis of immigration status.
- To increase and develop our work in policy and influencing to improve the situation for immigrants/people seeking asylum, by increasing our networks to strengthen the work and improving our ability to draw upon our day-to-day casework to inform policy.
- To increase the involvement of volunteers, including people who have been through the immigration and asylum process.
- To contribute towards increasing connections between people, decreasing isolation, and making the North West a region that welcomes and supports refugees and all people whose lives are restricted by immigration control.
- To make sure that GMIAU is an effective, well managed and sustainable organisation, true to our values, and that we communicate our impact and the difference we make more widely.
- To maximise our ability to report on the wider outcomes of our work and to produce more analytical reports.
- To secure enough free reserves to withstand threats to statutory funding.

MEMBERS AND SUPPORTERS

We would like to thank all our members, volunteers and supporters for their continued support of Greater Manchester Immigration Aid Unit. You keep us going with your encouragement and validation for the work that we do and for your energy and commitment to all that GMIAU stands for.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

Principal risks and uncertainties

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks. The charity maintains a risk register outlining key organisational risks and mitigating steps. The most significant risks identified are:

Cash flow risk

The charity faces risks relating to the availability of cash for operating expenditure. Decision-making relating to Legal Aid cases has slowed considerably since the pandemic and therefore the timing of payments relating to this work is uncertain. A significant slowdown in the cash receipts would put the charity of risk of being unable to meet its immediate financial commitments including payroll and project costs.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES - continued

Cash flow risk – continued

To mitigate the risks identified, management prepare cashflow forecasts covering 3 years as part of annual budget setting and a rolling 12-month cashflow is updated as part of monthly management accounts. We also operate with a diverse income base – including grant funding, donations, Legal Aid income and other contractual income – thereby mitigating the cash flow impact should any one of our individual funding streams be disrupted or discontinued.

Work in Progress recovery risk

This relates to monies due from the Legal Aid Agency for work completed on cases for which we are awaiting a Home Office decision. Uncertainties relating to the rate of recovery for this Legal Aid work mean that the charity is at risk of overstating its debtor balance, which in turn would mean that management would be at risk of over-committing the charity financially. Additionally, overestimating the recovery rate of work in progress would mean that the charity is at risk of overestimating the profitability of its Legal Aid work thereby meaning that management are unable to make informed decisions about the viability of these activities.

To mitigate these risks the charity applies recovery rate calculations to adjust its work in progress balances and the trustees have also elected to hold the value of these debtor balances in designated funds, thereby ensuring reserves calculations take into account any potential debtor risk. Further details of these judgements and estimates are detailed in 1A of the Notes to the Financial Statements (pages 22-23).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, the Articles of Association (as amended on 28 June 2023), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Greater Manchester Immigration Aid Unit is a charitable company (no. 02838845) registered in England and Wales and limited by guarantee, incorporated on 23 July 1993 and registered as a charity (no. 1123908) on 29 April 2008. The company's members are its Trustees. The guarantee of each Trustee is limited to £1.

Greater Manchester Immigration Aid Unit is registered at 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Governance

As a registered charity Greater Manchester Immigration Aid Unit (GMIAU) is administered by a Board of voluntary trustees. The Board meets every six to eight weeks and delegate a number of functions to sub-committees including a finance sub-committee.

Trustee selection, appointment and competence

Trustees are elected by the membership or co-opted by the Board for terms of up to 2 years (renewable) in accordance with the Articles of Association. All persons wishing to put themselves forward for election/co-option must undergo a preliminary selection process following which the Board decides whether to recommend them to the membership as suitable candidates.

New trustees receive an induction programme which includes introductions to the organisation's policies and practice, its aims and activities, the staff and other members of the Board.

The Board maintains the competence of its members through verbal and written briefings, presentations, and opportunities to attend training courses and events.

Staff Team

The Trustees employ a Chief Executive who is responsible for the day-to-day management of 34 staff at GMIAU. We have a team of 18 specialist solicitors and caseworkers in addition to an Operations Director, Finance Manager, Policy team, and 2 Service Managers. The Service Managers are responsible for managing staff working on projects and services to children and other vulnerable people, those who are homeless and destitute and also our family reunion project.

STATEMENT OF RESPONSIBILITIES

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

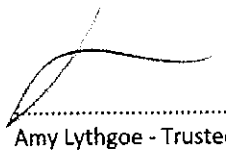
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP 2015 (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation.

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

Disclosure to auditors
In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Appointment of auditor
Sedulo Audit Limited have not been re-appointed as auditors of the charity for the year ending 31 March 2024. The appointment of Wyatt, Morris, Golland Ltd as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Report of the Trustees, approved by order of the Board of Trustees, as the company directors, on 19 September 2023 and signed on the Board's behalf by:



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Amy Lythgoe - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER IMMIGRATION AID UNIT FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Greater Manchester Immigration Aid Unit (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place.
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Diccon Thornely (Senior Statutory Auditor)
for and on behalf of **Sedulo Audit Limited**
Statutory Auditors
605 Albert House
256-260 Old St
London
EC1V 9DD

Date: 8 November 2023

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds	Restricted funds	31.03.23 Total funds	*Restated* 31.03.22 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	266,976	912,985	1,179,961	797,739
Charitable activities	3	415,755	6,000	421,755	438,656
Investment Income		1,004	-	1,004	25
Total		683,735	918,985	1,602,720	1,236,420
EXPENDITURE ON					
Charitable activities	4	496,647	914,054	1,410,701	1,051,382
Total		496,647	914,054	1,410,701	1,051,382
NET INCOME/(EXPENDITURE)		187,088	4,931	192,019	185,038
RECONCILIATION OF FUNDS					
Total funds brought forward		1,165,209	30,408	1,195,617	1,010,579
TOTAL FUNDS CARRIED FORWARD		1,352,297	35,339	1,387,636	1,195,617

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds	Restricted funds	31.03.23 Total funds	*Restated* 31.03.22 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	114,681	-	114,681	113,204
CURRENT ASSETS					
Debtors	10	662,298	299,507	961,805	557,966
Cash at bank and in hand		698,431	203,781	902,212	803,454
		1,360,729	503,288	1,864,017	1,361,420
CREDITORS					
Amounts falling due within one year	11	(100,960)	(467,949)	(568,909)	(279,007)
PROVISIONS FOR LIABILITIES	17	(22,153)	-	(22,153)	-
NET CURRENT ASSETS		1,237,616	35,339	1,272,955	1,082,413
TOTAL ASSETS LESS CURRENT LIABILITIES		1,352,297	35,339	1,387,636	1,195,617
NET ASSETS		1,352,297	35,339	1,387,636	1,195,617
FUNDS	13				
Unrestricted funds					
General Fund				550,925	432,565
Designated Fund – Freehold Property				106,644	110,204
Designated Fund – Property Refurbishments				120,000	120,000
Designated Fund – Work in Progress				259,005	250,797
Designated Fund – Cost of Living Pay Increases				70,000	70,000
Designated Fund – Disbursements				245,723	181,643
Restricted funds				35,339	30,408
TOTAL FUNDS				1,387,636	1,195,617

The group's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 19 SEPTEMBER 2023 and were signed on its behalf by:

.....
Amy Lythgoe - Trustee

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.03.23 £	31.03.22 £
Cash flows from operating activities			
Cash generated from operations	1	105,309	145,773
Net cash provided by operating activities		105,309	145,773
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,551)	-
Net cash used in investing activities		(6,551)	-
Change in cash and cash equivalents in the reporting period		98,758	145,773
Cash and cash equivalents at the beginning of the reporting period		803,454	657,681
Cash and cash equivalents at the end of the reporting period		902,212	803,454

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.02.23	31.03.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	192,019	185,038
Adjustments		
Depreciation charges	5,074	4,060
Increase in debtors	(403,839)	(89,903)
Increase in creditors	312,055	46,578
Net cash provided by operations	105,309	145,773

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.03.23
	£	£	£
Net cash			
Cash at bank and in hand	803,454	98,758	902,212
Total	803,454	98,758	902,212

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Charity status
Greater Manchester Immigration Aid Unit is a charitable company limited by guarantee registered in England and Wales with registered company number no. 02838845 and charity number no. 1123908. The company's Registered address is 1 Delaunays Road, Crumpsall Green, Manchester, M8 4QS.

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern
The trustees have considered charity's current and future financial position.

The trustees have reviewed cash flow forecasts covering a period of 3 years from the balance sheet date, ensuring that they have considered cash flows for the 12 months from the date of approval of these financial statements ("the going concern period") prepared by the charity's management. These forecasts considered the risks to the charity's business model, particularly the reliability of the charity's fundraising forecasts, cost and wage increases due to high inflation and likely freehold property maintenance costs, risks relating to the recoverability of work in progress and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period. The planning process, including financial and cashflow projections, has considered alternate scenarios and the trustees have reviewed mitigating steps that can be taken, including the designation of funds to meet significant upcoming expenditure.

The trustees consider that the charity holds sufficient free reserves to provide cover for unexpected changes in income and expenditure to allow it time to adjust its cost base and continue activities. The trustees continually monitor actual and forecasted financial performance and manage the charity's finances accordingly. Consequently, the trustees have concluded that there are no material uncertainties that could cast significant doubt over the charity's ability to continue as a going concern for at least 12 months from the date of approval of the financial statements, and therefore, have prepared the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

continued...

1. ACCOUNTING POLICIES - continued

Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are 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.

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

Casework

Income from legal aid casework is claimed when a decision has been made on a case by the Home Office. Any time spent on casework before income is claimed is recognised as work in progress and included within debtors.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Disbursements, e.g. interpreter and counsel fees, incurred in relation to legal aid casework are paid as they become due and included in debtors until a decision has been made by the Home Office and they are able to be claimed from the Legal Aid Agency.

Support and governance costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

continued...

1. ACCOUNTING POLICIES - continued

Pension contributions
The charity operates a defined contribution pension scheme for those staff who have opted into auto-enrolment.

The charity also makes payments into a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund. This scheme ceased to be open to new members in April 2006 and eligible employees are now enrolled into the charity's defined contribution scheme. Although the defined benefit scheme is closed to new members, the charity currently makes payments into the scheme for 2 employees who entered prior to closure.

The pension cost is charged to the Statement of Financial Activities in the year and represents contributions payable by the charity to the pension funds.

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Operating leases
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Tangible fixed assets
Tangible fixed assets are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Additions of a single item or group of similar assets exceeding £1,000 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value over their useful lives on the following basis:

Land and Buildings	- 2% on cost
Building Improvements	- 10% on cost
Fixtures, Fittings and Office Equipment	- 25% on cost
Computer Equipment	- 33.3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to the income statement.

Impairment of fixed assets
At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

continued...

Impairment of fixed assets – continued
If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Financial Instruments

Basic financial assets
Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial asserts classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Provisions
Provisions are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer in funds to a third party and the amount due to settle this obligation can be measured or estimated reliably. Provisions are normally recognised at the settlement amount due.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

The following are the key judgements and sources of uncertainty in the estimates that have the most significant effect on the amounts recognised in the Financial Statements:

Performance-related grants
Judgement is applied by the charity when considering how grant income is recognised under section 5 of the Charities Statement of Recommend Practice (FRS 102). For each grant the charity considers whether any performance-related conditions exist which impact when and over what period income becomes receivable or can be recognised. Performance-related conditions are understood to be those which specify that goods, services or other outputs that must be delivered by the charity in order for it to have entitlement to the grant funds.

Work in progress
Estimates are used by the charity when calculating the value of work in progress included as a debtor on the charity's balance sheet.

The charity's work in progress consists of unbilled immigration law work undertaken in relation to the charity's Legal Aid Agency (LAA) contract. Uncertainty arises due to the fee structure relating to such work and judgements are involved in adjusting the figure for billable time obtained from the charity's case management system accordingly.

Fixed fee cases
Fixed fees apply to majority of work undertaken by the charity regardless of time spent or costs incurred. Additional 'Escape Fees' may become billable when costs accrued reach a certain threshold. Uncertainty therefore arises in relation to whether an active case will reach the threshold for Escape Fee billing and, therefore, whether time recorded on the case management system will become billable or not. Additionally, while the charity uses sector standard case management software to monitor time and costs relating to Legal Aid work, all Escape Fee claims are subject to LAA review and there is potential for claims to be disallowed.

Hourly rate cases
Certain types of work are paid on an hourly basis but are also subject to limits on billing. Limits may be raised on a case-by-case basis but this is subject to approval by the LAA. Uncertainty therefore arises in relation to whether all the time recorded in relation to an active case will be considered as allowable by the LAA.

Estimates used
The charity currently applies a recoverability percentage to the carrying value of work in progress to account for uncertainty outlined above.

For fixed fee cases 65% of the time recorded is considered recoverable and is included as work in progress in debtors. For hourly rate fee cases 90% of the time recorded is considered recoverable and is included as work in progress in debtors. The figures used are based on historical averages of actual fee recovery and management consider that they still represent an accurate estimate of likely billing.

Management have considered the effect of amending the estimates relating to fixed fee work recoverability. A 5% increase in estimated recoverability would increase the charity's debtor balance by £10,178 as at the balance sheet date, while a 10% increase would increase debtors by £20,356. Conversely, a 5% decrease and 10% decrease in estimated recoverability would reduce debtors at the balance sheet date by £10,178 and £20,356 respectively.

continued...

1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

Management have also considered the effect of adjusting recovery rates in light of changing LAA policy, including a reduction of the threshold for Escape Fee billing as of 1 April 2023 which will increase recoverability. While this does not affect work in progress at the current balance sheet date, over the course of the year ending 31 March 2024 actual recovery will be monitored by management and judgements will be made as to whether rates need to be amended for forthcoming periods.

No other significant judgements, further to that surrounding going concern, have been made by management in preparing these financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	*Restated* Total 2022
	£	£	£	£
Donations from individuals and institutions	43,325	-	43,325	11,998
Grants	223,651	912,985	1,136,636	785,741
	266,976	912,985	1,179,961	797,739

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	*Restated* Total 2022
	£	£	£	£
Legal services and casework	460,613	6,000	466,613	438,656

4. CHARITABLE ACTIVITIES COSTS

	Staff Costs (see note 8 below)	Direct Costs	Support Costs (see note 5 below)	Total 2023
	£	£	£	£
Legal services and casework	1,138,478	140,035	132,188	1,410,701

	Staff Costs (see note 8 below)	Direct Costs	Support Costs (see note 5 below)	*Restated* Total 2022
	£	£	£	£
Legal services and casework	885,458	76,991	88,933	1,051,382

continued...

5. SUPPORT COSTS

Support costs	31.03.23	*Restated* 31.03.22
	£	£
Audit fees	6,500	5,000
Bank charges	430	469
Depreciation	5,073	4,060
Governance and board costs	3,719	317
Insurance	5,451	4,187
IT	20,322	17,986
Legal and professional	17,430	11,713
Premises costs	30,656	20,018
Telephone	15,415	18,763
Sundry	5,040	6,420
Irrecoverable VAT	22,152	-
	132,188	88,933

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.03.23	*Restated* 31.03.22
	£	£
Depreciation - owned assets	5,074	4,060
Auditor's remuneration	6,500	5,000
Accountancy fees	17,430	11,713
Operating leases	2,431	1,852

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Expenses totalling £143 were paid to 2 trustees for the year ended 31 March 2023 (2022: £317).

continued...

8. STAFF COSTS

	31.03.23	*Restated* 31.03.22
	£	£
Wages and salaries	984,772	765,031
Social security costs	96,324	72,183
Pensions costs	57,382	48,244
	1,138,478	885,458

The average monthly number of employees during the year was as follows:

	31.03.23	*Restated* 31.03.22
Legal Advice	18	16
Non Legal Support	10	8
Management and Administration	6	4
	34	28

Highest Paid Employees
No employees received emoluments of more than £60,000 for the year ended 31 March 2023 (2022: Nil).

Key Management Personnel
The Key Management Personnel in the year ended 31 March 2023 were the Chief Executive Officer, Operations Director and Senior Solicitor (2022: Chief Executive Officer and Senior Solicitor). The total amount of employee benefits (including employer's national insurance and pensions contributions) received by Key Management Personnel was £159,065 (2022: £102,246).

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Fixtures and fittings	Computer equipment	Total
COST	£	£	£	£	£
At 1 April 2022	178,000	22,104	22,699	18,796	241,599
Additions	-	-	-	6,551	6,551
Disposals	-	-	-	-	-
At 31 March 2023	178,000	22,104	22,699	25,347	248,150
DEPRECIATION					
At 1 April 2022	67,796	19,104	22,699	18,796	128,395
Charge for year	3,560	500	-	1,014	5,074
At 31 March 2023	71,356	19,604	22,699	19,810	133,469
NET BOOK VALUE					
At 1 April 2022	110,204	3,000	-	-	113,204
At 31 March 2023	106,644	2,500	-	5,537	114,681

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	*Restated* 31.3.22
	£	£
Trade debtors	440,864	110,759
Prepayments and accrued income	261,838	196,410
Other debtors	259,103	250,797
	961,805	557,966

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	*Restated* 31.3.22
	£	£
Trade creditors	3,323	1,805
VAT	6,853	5,990
Other creditors	16,588	9,645
Accruals and deferred income	542,145	261,567
	568,909	279,007

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Analysis of movement in deferred income	31.03.23	*Restated* 31.03.22
	£	£
Brought forward	182,795	830,397
Released in the year	(182,795)	(830,397)
Deferred in the year	517,769	260,272
	517,769	260,272

12. LEASING ARRANGEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:	31.03.23	*Restated* 31.03.22
	£	£
Within one year	1,237	1,833
Between one and five years	3,780	4,829
After more than 5 years	-	188
	5,017	6,850

13. MOVEMENT IN FUNDS

	At 1.4.22 *Restated*	Net movement in funds	At 31.03.23
	£	£	£
Unrestricted funds			
General Fund	432,565	118,360	550,925
Designated Fund – Freehold Property	110,204	(3,560)	106,644
Designated Fund – Property Refurbishments	120,000	-	120,000
Designated Fund – Work in Progress	250,797	8,208	259,005
Designated Fund – Cost of Living Pay Increases	70,000	-	70,000
Designated Fund – Disbursements	181,643	64,080	245,723
	1,165,209	187,088	1,352,297

13. MOVEMENT IN FUNDS - continued

	At 1.4.22 *Restated* £	Net movement in funds £	At 31.03.23 £
Restricted funds			
Henry Smith	939	(939)	-
Justice Together - Policy	9,985	2,836	12,821
Justice Together - Service Delivery	2,066	(1,894)	172
KIND	-	7,762	7,762
Legal Education Foundation	6,250	8,333	14,583
National Lottery Community Fund	11,168	(11,168)	-
	30,408	4,931	35,339
TOTAL FUNDS	1,195,617	236,877	1,432,494

Net movement in funds, included in the above are as follows:

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General fund	(142,288)	683,735	(423,087)	118,360
Designated Fund – Freehold Property	-	-	(3,560)	(3,560)
Designated Fund – Property Refurbishments	-	-	-	-
Designated Fund – Work in Progress	8,208	-	-	8,208
Designated Fund – Cost of Living Pay Increases	70,000	-	(70,000)	-
Designated Fund – Disbursements	64,080	-	-	64,080
	-	683,735	(496,647)	187,088

13. MOVEMENT IN FUNDS - continued

	Transfers	Incoming resources	Resources expended	Movement in funds
	£	£	£	£
Restricted funds				
Access to Justice Foundation	-	10,038	(10,038)	-
Balcombe Charitable Trust	-	22,917	(22,917)	-
Community Justice Fund	-	24,000	(24,000)	-
Disrupt Foundation	-	11,525	(11,525)	-
Esmee Fairbairn	-	74,550	(74,550)	-
Greater Manchester Combined Authority (ABEN)	-	50,000	(50,000)	-
Henry Smith	-	60,000	(60,939)	(939)
Independent Choice	-	7,000	(7,000)	-
Justice Together - Policy	-	43,518	(40,682)	2,836
Justice Together - Service Delivery	-	196,528	(198,421)	(1,894)
KIND	-	32,731	(24,969)	7,762
Legal Education Foundation (JFF)	-	32,849	(32,849)	-
Legal Education Foundation	-	62,500	(54,167)	8,333
Manchester Women's Aid	-	2,000	(2,000)	-
National Lottery Community Fund	-	106,362	(117,530)	(11,168)
Greater Manchester Law Centre (Oak Foundation)	-	6,773	(6,773)	-
Paul Hamlyn Foundation	-	77,300	(77,300)	-
Rochdale Borough Council	-	6,000	(6,000)	-
Independent Choices 2	-	3,000	(3,000)	-
Sam and Bella Sebba Charitable Foundation 5	-	52,800	(52,800)	-
Refugee Action/Step Change Consortium	-	13,464	(13,464)	-
Strategic Legal Fund	-	16,881	(16,881)	-
Talent Fund	-	6,250	(6,250)	-
	-	918,985	(914,054)	4,931
TOTAL FUNDS	-	1,647,578	(1,410,701)	236,877

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.03.22
	£	£	£
Unrestricted funds			
General Fund	966,155	(533,590)	432,565
Designated Fund – Freehold Property	-	110,204	110,204
Designated Fund – Property Refurbishments	-	120,000	120,000
Designated Fund – Work in Progress	-	250,797	250,797
Designated Fund – Cost of Living Pay Increases	-	70,000	70,000
Designated Fund – Disbursements	-	181,643	181,643
	966,155	199,054	1,165,209

13. MOVEMENT IN FUNDS - continued

	At 1.4.21 £	Net movement in funds £	At 31.03.22 £
Restricted funds			
British Red Cross	10,999	(10,999)	-
Henry Smith	2,500	(1,561)	939
Justice Together - Policy	-	9,985	9,985
Justice Together - Service Delivery	-	2,066	2,066
KIND	27,045	(27,045)	-
Legal Education Foundation	-	6,250	6,250
National Lottery Community Fund	3,880	7,288	11,168
	44,424	(14,016)	30,408
TOTAL FUNDS	1,010,579	185,038	1,195,617

Net movement in funds, included in the above are as follows:

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General fund	(732,644)	641,497	(442,443)	(533,590)
Designated Fund – Freehold Property	110,204	-	-	110,204
Designated Fund – Property Refurbishments	120,000	-	-	120,000
Designated Fund – Work in Progress	250,797	-	-	250,797
Designated Fund – Cost of Living Pay Increases	70,000	-	-	70,000
Designated Fund – Disbursements	181,643	-	-	181,643
	-	641,497	(442,443)	199,054

13. MOVEMENT IN FUNDS - continued

	Transfers £	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds				
British Red Cross	-	14,261	(25,260)	(10,999)
Esmee Fairbairn	-	58,500	(58,500)	-
Greater Manchester Combined Authority (ABEN)	-	54,600	(54,600)	-
Henry Smith	-	58,600	(60,161)	(1,561)
Justice Together - Policy	-	22,381	(12,396)	9,985
Justice Together - Service Delivery	-	78,957	(76,891)	2,066
KIND	-	31,673	(58,718)	(27,045)
Legal Education Foundation (JFF)	-	32,143	(32,143)	-
Legal Education Foundation	-	6,250	-	6,250
MAC	-	10,000	(10,000)	-
National Lottery Community Fund	-	90,383	(83,095)	7,288
Oglesby Charitable Trust	-	16,492	(16,492)	-
Oglesby Charitable Trust 2	-	9,850	(9,850)	-
Paul Hamlyn Foundation	-	67,000	(67,000)	-
Independent Choices	-	6,000	(6,000)	-
Independent Choices 2	-	2,000	(2,000)	-
Sam and Bella Sebba Charitable Foundation 4	-	14,000	(14,000)	-
Sam and Bella Sebba Charitable Foundation 5	-	8,333	(8,333)	-
Refugee Action/Step Change Consortium	-	13,200	(13,200)	-
	-	594,923	(608,939)	(14,016)
TOTAL FUNDS	-	1,236,420	1,051,382	185,038

14. DESIGNATED FUNDS

As at 31 March 2023 the trustees have elected to designate the following funds:

Freehold Property Fund: £106,644
The charity owns the freehold for the premises from which it operates in Crumpsall, Greater Manchester. This property is integral to the operations of the charity, and it would be required to find alternative premises should the freehold be sold and the value of the asset be converted into cash. The trustees have therefore elected to designate a fund representing the current net book value of the freehold, given that these funds cannot easily be converted into cash.

14. DESIGNATED FUNDS - continued

Anticipated costs relating to Building Refurbishments: £120,000
The freehold property owned is in need of significant maintenance and refurbishment to bring it into line with current client and staff needs. The charity is currently actively developing plans to improve the building and the trustees have therefore designated £120,000 in recognition of anticipated costs.

Work In Progress Fund: £259,005
The charity holds immigration and public law Legal Aid contracts. Work under these contracts cannot normally be billed until a decision has been made by the Home Office or the relevant court on each legal case. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of work in progress at the balance sheet date in a designated reserve until these balances can be realised.

Disbursements Fund: £245,723
Disbursements, e.g. interpreter and counsel fees, expended relating to the Legal Aid immigration and public law cases referenced above are also not normally billed until a case is concluded. As the date that these funds will be become billable is uncertain, the trustees have elected to hold funds equating to the carrying value of disbursements at the balance sheet date in a designated reserve until these balances can be realised.

Anticipated costs relating to Cost of Living Pay Increases: £70,000
In line with the practice of similar organisations in its sector, the charity sets its pay against the NJC pay scales. Negotiations are ongoing for 2023/24 NJC pay rises and it is likely that the charity will need to substantially increase their staff costs going forward and are therefore designating a cost-of-living increase for the staff out of their reserves.

15. PENSION CONTRIBUTIONS

Defined contribution pension scheme
The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £57,382 (2022: £48,244). The amount payable to the pension provider at the year-end was £6,293 (2022: £nil).

Defined benefit pension scheme
The charity makes payments to a defined benefit scheme as part of a fund administered by Greater Manchester Pension Fund for 2 staff who entered the scheme before its closure to new members in April 2006. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £20,821 (2022: £19,609). The amount payable to the pension provider at the year-end was £nil (2022: £nil).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for year ended 31 March 2023 nor the year ended 31 March 2022.

17. PROVISIONS

At the balance sheet date, the charity recognised a provision for underpaid irrecoverable VAT relating to the period 1 April 2021 through 31 March 2023, during which partial exemption was not applied to the charity's VAT returns. The charity expects that this obligation will be settled within one year of the balance sheet date.

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Irrecoverable VAT	22,153	-	22,153

18. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 11 (2022: 7) guaranteeing members.

19. PRIOR YEAR ADJUSTMENT

The amounts for the prior year have been adjusted to account for the re-classification of activities on the Statement of Financial Activities. This has been done to ensure that charitable activity expenditure amounts remain comparable for users of the accounts following a change of allocation basis by management.

	Previous Year 2022 £	Restated Year 2022 £	Adjustment £
Charitable activity			
Raising Funds	317	-	(317)
Core Services	948,670	-	(948,670)
Support Costs	469	-	(469)
Other Services	101,926	-	(101,926)
Legal services and casework	-	1,051,382	1,051,382
	1,051,382	1,051,382	-

The amounts for the prior year have also been adjusted for the reallocation of unrestricted funds spent. The adjustment included the reallocation of wages costs totalling £15,921 from unrestricted funds to restricted funds, resulting in an increase in the overall restricted funds balance and a reduction in the overall unrestricted funds balance at 31 March 2023.

	Previous Year 2022 £	Restated Year 2022 £	Adjustment £
Unrestricted funds	1,181,130	1,165,209	(15,921)
Restricted funds	14,487	30,408	15,921
	1,195,617	1,195,617	-

19. **PRIOR YEAR ADJUSTMENT – continued**

The restated Statement of Financial Activities for the year ended 31 March 2022 is included below to enable full comparison with the current year.

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	202,816	594,923	797,739
Charitable activities	438,656	-	438,656
Investment income	25	-	25
Total	641,497	594,923	1,236,420
EXPENDITURE ON			
Charitable activities	442,443	608,939	1,051,382
Total	442,443	608,939	1,051,382
NET INCOME/(EXPENDITURE)	199,054	(14,016)	185,038
RECONCILIATION OF FUNDS			
Total funds brought forward	966,155	44,424	1,010,579
TOTAL FUNDS CARRIED FORWARD	1,165,209	30,408	1,195,617

GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales - Charity number 1123908

Accounts

REGISTERED COMPANY NUMBER: 02838845 (England and Wales)
REGISTERED CHARITY NUMBER: 1123908

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

GREATER MANCHESTER IMMIGRATION AID UNIT

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

GREATER MANCHESTER IMMIGRATION AID UNIT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 30

GREATER MANCHESTER IMMIGRATION AID UNIT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2019).

AIM, OBJECTIVES AND ACTIVITIES

GMIAU is a voluntary organisation supporting people subject to immigration control. We offer free legal immigration advice, representation and support services to people seeking asylum, refugees, and children and adults who are at risk.

Our team of trustees, staff, and volunteers contribute skills, knowledge, and experience which enables us to deliver high quality legal and support services.

GMIAU has a 3-year strategic business plan, and a written annual plan which sets out specific activities to be undertaken in each year.

Our Aim

To ensure people in need in the North West have access to high-quality immigration legal advice, representation, and support.

Our Objectives

- To deliver immigration legal advice and representation to those most in need.

- To deliver associated services, if required, to support people we work with.

- To deliver strategic and operational partnerships to have greater impact.

- To be a credible voice influencing local and national strategies and policies to make immigration practice humane and accessible.

- To be an effective, efficient, resilient, sustainable, well-resourced organisation.

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

- To provide individual advice and representation, at all stages of the legal process, to those most in need who are subject to immigration control.

- To provide additional support to particular groups affected by immigration control. Our current focus being on supporting people who are homeless and destitute, women at risk, unaccompanied children and young people, refugees with a right to family reunion, and people newly arrived and seeking asylum.

- To promote and raise awareness of the issues affecting people subject to immigration control. We provide training, workshops, and events to highlight these issues and promote improved understanding and practice.

- To work with others to secure and develop advice provision in the North West.

- To develop policy responses and campaign to support people subject to immigration control and under threat of deportation.

Public Benefit
The Trustees of GMIAU have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

The aims of GMIAU are carried out for public benefit. We provide free legal advice, representation, and support to many people who are subject to immigration control, their friends and family, and those who are in poverty. Our achievements listed below show the ways in which we have furthered the aims and objects of the charity. Members of the public can contact us 5 days a week to seek advice and support. This includes individuals as well as agencies contacting us on behalf of others.

The benefits that arise from the aims of the organisation are as follows:

- People get a successful outcome to their case. This means that for many they become entitled to work, support themselves independently, and find a way out of poverty. It also means that people can settle into the local community, feel safe and secure, and start to rebuild their lives in the UK.

- People receive the advice and support that they need which allows them to make decisions that affect their lives and their future.

- Any campaign or policy activity attempts to improve the situation for the people who benefit from the organisation and its work. Specifically, this means improvements in the asylum or immigration process and the ways in which people are treated by the authorities to ensure fair and equitable treatment and respect for human rights.

Achievements
During the year we have:

- Provided advice and support to almost 4,500 individuals and agencies. Many of the people we see are vulnerable due to their circumstance and include people with health problems, those who are destitute, people who have been subject to torture, trafficking, forced labour and other forms of ill-treatment, and children and young people who are in the UK on their own;

- Taken on almost 1,000 new cases new cases and provided support to 904 people to make one-off immigration applications;

- Delivered a contract with Manchester City Council to provide an immigration advice service to Manchester residents who are in need. This includes one-off advice as well as complex casework and is particularly geared towards families with no recourse to public funds and unaccompanied and trafficked children. We've been very pleased to work with Children's Services to set up the new migrant children's team, and in particular to identify children with immigration issues including children from European Union countries who had to register on the EU Settlement Scheme by 30th June 2021 to ensure lawful residence in the UK.

- Continued to work in partnership with law firm Freshfields, Bruckhaus Deringer to develop volunteering opportunities for their paralegals to assist with asylum support appeals.

- We continued our very successful Refugee Family Reunion project working alongside the British Red Cross, Asylum Link Merseyside, and others to make sure that refugees have the right to bring their families to the UK.

- Continued to represent people with HIV, funded by MAC Aids Fund, to secure their human rights.

- Represented a significant and increased number of children who are claiming asylum. As at 31 March 2022 we had 218 active children's cases.

- We continue to run the All 4 One group for children and young people who are in the UK on their own.

- Developed the work, funded by the Oglesby Trust, on fresh claims for asylum to reduce homelessness and destitution.

- Further developed our work, funded by the Esmée Fairbairn Foundation, to work with children and young people in care and in leaving care in Manchester.

- Provided a successful social work student placement from Salford University. The student's focus is on people who are in need including families with no recourse to public funds, people who are homeless and destitute, young people, and people with mental health needs.

- Supported Suzie Mahoney, our trainee solicitor through the Justice First Fellowship scheme, on her way to qualifying as a solicitor. Special thanks to the Legal Education Foundation for providing this opportunity.

- We have also taken on Max Goddard, a trainee immigration caseworker kindly funded by Justice Together, to further our aim of increasing capacity in the immigration legal advice sector.

- Secured legal immigration advice services in Liverpool - with the help of The Samuel and Bella Sebba Trust - and ran a project to assist people who are destitute through the submission of fresh claims for asylum.

- Continued our work as part of Kids in Need of Defence (KIND) - led by Central England Law Centre - to work with private law firms to provide pro bono support to children to make nationality applications.

- Supporting people who are homeless and destitute has always been one of our priorities and we are very pleased to support efforts in Greater Manchester's A Bed Every Night scheme to reduce rough sleeping and support people with 'no recourse to public funds'. We have worked closely with The Booth Centre and other organisations to provide face-to-face outreach support.

- Strengthened our policy team with support from the Paul Hamlyn Foundation. We have participated in local and national campaigns and received wide press coverage.

- Continued our work with destitute people, in particular those affected by the no recourse to public funds restrictions with thanks to The National Lottery and The Henry Smith Charity.

- Collaborated with 11 other not-for-profit organisations as part of the Step Change Consortium. The Consortium was formed to create a joined-up and collaborative ecosystem of support for refugees and people seeking asylum.

Participation and work with others
We continue to work with a wide range of agencies, to provide advice and to develop policy responses to immigration and asylum issues.

We have been active members of networks of advice agencies, legal aid providers, and others to campaign against the cuts to legal aid and to try to find ways to support people to make their own applications.

FINANCIAL REVIEW AND RESULTS
We had a challenging financial year but ended with a surplus. Detailed accounts are attached to this report. We continue to face huge challenges to our overall funding and sustainability but we are effective and efficient with our resources. We are very grateful to the funders and others who recognise the value of the work that we do and have given their support throughout the year.

Group reserves policy

As at March 2022 the free reserves held by the Charity amount to just under 6 months of running costs. This is in line with the trustees aim to increase such reserves to 6 months. The Board considers that this level provides sufficient flexibility in case of unexpected costs or a short-term drop in income for a Charity of our size.

Designated funds as at 31 March 2022 have been identified for the following:

- Freehold Property Fund: £110,204

The charity own a building in Manchester which they require to operate the organisation. The building is not easily converted into cash and, if the charity were to do so, they would have to find alternative accommodation.

- Work In Progress Fund: £250,797

The charity hold immigration and public law Legal Aid contracts. Work done on these contracts cannot normally be billed until a decision has been made by the Home Office on each legal case. Home Office decision making slowed considerably during the Covid pandemic and has further worsened into 2022. Decisions are taking well over a year in some cases. The charity do not know when they will be able to bill for these cases and so are holding funds in reserve until these balances can be realised.

- Anticipated costs relating to Building Refurbishments: £120,000
- Anticipated costs relating to Cost Of Living Pay Increases: £70,000

In regards to the anticipated costs, trustees have chosen to set aside a part of the unrestricted funds to be used for a particular future project or commitment. By earmarking funds in this way, the trustees set up a designated fund that remains part of the unrestricted funds of the charity. This is because the designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have earmarked.

The building owned is old and requires a good deal of maintenance and refurbishment to bring it into line with current client and staff needs. The charity are currently actively developing plans to improve our building and have set aside reserves to do so. In addition, they have always matched their payscales to those of local government which are called the National Joint Council (NJC) rates. The NJC payscales result from negotiations between the local government employers and trade unions who form part of the NJC. Negotiations are ongoing for 2022/23 but it is clear from the current employer offer that the charity will need to substantially increase their staff costs going forward and are therefore designating a cost of living increase for the staff out of their reserves.

Funding sources
Our main funding sources in 2021-22 were:

AB Charitable Trust
Aurum Charitable Trust
British Red Cross
Esmée Fairbairn Foundation
Greater Manchester Mayors Fund
Justice Together
Kids In Need of Defence (KIND)
Legal Aid Agency contract (Legal Aid)
Legal Aid Agency certificated work
Legal Education Foundation
MAC Aids Fund
Manchester City Council
Oglesby Trust
Paul Hamlyn Foundation

Refugee Action
Safety4Sisters
Sam and Bella Sebba Charitable Foundation
The Henry Smith Charity
The National Lottery Community Fund
Student placements
Independent fund raising and donations

Future Plans
Our priorities are:

- To work with others to increase capacity to provide free, independent, legal immigration advice and representation to meet the needs of people in the north west.

- To invest time and effort into training and developing immigration caseworkers for the future.

- To ensure that the services we provide are relevant and effective.

- To be a source of information and support to agencies supporting people subject to immigration control including children, family teams within local authorities, and housing and homelessness services.

- To challenge decisions that wrongly deny access to services for people in need on the basis of immigration status.

- To increase and develop our work in policy and influencing to improve the situation for immigrants/people seeking asylum, by increasing our networks to strengthen the work and improving our ability to draw upon our day to day casework to inform policy.

- To increase the involvement of volunteers, including people who have been through the immigration and asylum process.

- To contribute towards increasing connections between people, decreasing isolation, and making the North West a region that welcomes and supports refugees and all people whose lives are restricted by immigration control.

- To make sure that GMIAU is an effective, well managed and sustainable organisation, true to our values, and that we communicate our impact and the difference we make more widely.

- To maximise our ability to report on the wider outcomes of our work and to produce more analytical reports.

- To secure enough free reserves to withstand threats to statutory funding.

MEMBERS AND SUPPORTERS

We would like to thank all our members, volunteers and supporters for their continued support of Greater Manchester Immigration Aid Unit. You keep us going with your encouragement and validation for the work that we do and for your energy and commitment to all that GMIAU stands for.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As a registered charity Greater Manchester Immigration Aid Unit is administered by a Board of voluntary trustees. The Board meets every other month and delegates a number of functions to sub-committees including a finance sub-committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee selection, appointment and competence

Trustees are elected by the membership or co-opted by the Board for terms of up to 2 years (renewable) in accordance with the Memorandum and Articles of Association. All persons wishing to put themselves forward for election/co-option must undergo a preliminary selection process following which the Board decides whether to recommend them to the membership as suitable candidates.

New trustees receive an induction programme which includes introductions to the organisation's policies and practice, its aims and activities, the staff and other members of the Board.

The Board maintains the competence of its members through verbal and written briefings, presentations, and opportunities to attend training courses and events.

Staff Team

The Trustees employ a Chief Executive who is responsible for the day-to-day management of 33 staff at GMIAU. We have a team of 18 specialist solicitors and caseworkers in addition to an Operations Director, Finance Manager, Policy team, and 2 Service Managers. The Service Managers are responsible for managing staff working on projects and services to children, those who are homeless and destitute and also our family reunion project.

Major Risks

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

Trustees
Nigel Rose (resigned 9.11.21)
Steven Errol Grant
Justin Nsengiyumva (resigned 9.11.21)
Amy Lythgoe
Ian Haworth
Bernadette Rudman
Mehboob Vadiya
Chris Harrop
Mohamed Traore

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Bankers
The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 4EP

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Greater Manchester Immigration Aid Unit for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Sedulo Audit Limited will be proposed for re-appointment in accordance with the provisions of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13/09/2022 and signed on its behalf by:

Steve Grant

Steven Errol Grant - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREATER MANCHESTER IMMIGRATION AID UNIT

Opinion

We have audited the financial statements of Greater Manchester Immigration Aid Unit (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GREATER MANCHESTER IMMIGRATION AID UNIT

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was capable of detecting irregularities, including fraud

The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Bell (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Date: 13/9/22

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	202,816	594,923	797,739	877,835
Other trading activities	3	438,681	-	438,681	384,597
Total		641,497	594,923	1,236,420	1,262,432
EXPENDITURE ON					
Raising funds	4	317	-	317	-
Charitable activities	5				
Core Services		335,476	613,194	948,670	785,563
Support costs		469	-	469	348
Other Services		90,260	11,666	101,926	102,601
Total		426,522	624,860	1,051,382	888,512
NET INCOME/(EXPENDITURE)		214,975	(29,937)	185,038	373,920
RECONCILIATION OF FUNDS					
Total funds brought forward		966,155	44,424	1,010,579	636,659
TOTAL FUNDS CARRIED FORWARD		1,181,130	14,487	1,195,617	1,010,579

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds as restated £
FIXED ASSETS					
Tangible assets	13	113,204	-	113,204	117,264
CURRENT ASSETS					
Debtors	14	557,966	-	557,966	468,063
Cash at bank and in hand		788,967	14,487	803,454	657,681
		1,346,933	14,487	1,361,420	1,125,744
CREDITORS					
Amounts falling due within one year	15	(279,007)	-	(279,007)	(232,429)
NET CURRENT ASSETS		1,067,926	14,487	1,082,413	893,315
TOTAL ASSETS LESS CURRENT LIABILITIES		1,181,130	14,487	1,195,617	1,010,579
NET ASSETS		1,181,130	14,487	1,195,617	1,010,579
FUNDS	16				
Unrestricted funds:					
General fund				630,129	678,577
Designated Fund - Freehold Property				110,204	113,764
Designated Fund - Work In Progress				250,797	173,814
Designated Fund - Property Refurbishments				120,000	-
Designated Fund - Cost of Living Pay Increases				70,000	-
				1,181,130	966,155
Restricted funds				14,487	44,424
TOTAL FUNDS				1,195,617	1,010,579

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13/09/2022 and were signed on its behalf by:

Steve Grant

Steven Errol Grant - Trustee

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 as restated £
Cash flows from operating activities			
Cash generated from operations	1	145,773	281,165
Net cash provided by operating activities		145,773	281,165
Change in cash and cash equivalents in the reporting period		145,773	281,165
Cash and cash equivalents at the beginning of the reporting period		657,681	376,516
Cash and cash equivalents at the end of the reporting period		803,454	657,681

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	185,038	373,920
Adjustments for:		
Depreciation charges	4,060	4,505
Increase in debtors	(89,903)	(114,363)
Increase in creditors	46,578	17,103
Net cash provided by operations	145,773	281,165

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	657,681	145,773	803,454
	657,681	145,773	803,454
Total	657,681	145,773	803,454

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

Going Concern
At the time of signing these accounts, having considered the economic climate, the Directors expectations and intentions for the next twelve months, and the availability of working capital, the Directors are of the opinion that the Company will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Significant judgements and estimates
In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:
Amounts recoverable under contracts but not currently billed are reflected in the relevant income category with amounts still unbilled being included in debtors.
Rental, grant and investment income are reflected in the accounts when receivable. Grants which relate to a specified future period are deferred.
Donations, gifts and other income are reflected in the accounts when received.
In addition monies received for specific purposes are set aside as " restricted funds". General monies may be designated by the Directors for a particular use.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.
All expenditure other than that capitalised has been recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
Costs of generating funds comprises the costs associated with attracting voluntary income.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the accountancy fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets
Fixed assets are included in the accounts at net book value.
Additions of a single item or a group of similar assets exceeding £1,000, are capitalised at cost.
Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Land & Buildings	2% on cost
Building Improvements	10% on cost
Fixtures, Fittings & Office Equipment	25% on cost
Computer Equipment	33.3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

Taxation
The organisation is exempt from corporation tax by reason of its charitable nature and will apply for a concession under S505 ICTA 1988.

Fund accounting
Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the company.
Designated funds are unrestricted funds earmarked by the Directors for particular purposes.
Restricted funds are subjected to the restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Impairment of fixed assets
At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

continued...

1. ACCOUNTING POLICIES - continued

Impairment of fixed assets

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Hire purchase and leasing commitments
Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to the profit and loss account so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

Pension costs and other post-retirement benefits
The company operates a defined contribution scheme as part of a fund administered by Greater Manchester Pension Fund. Contributions are also made to personal pension schemes for some employees.

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Basic Financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets
Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

Basic financial liabilities, including creditors, bank loans and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Other financial liabilities
Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value though profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21 as restated
	£	£
Donations	11,998	32,304
Government grants	5,021	28,824
Grants	780,720	816,707
	797,739	877,835

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.22	31.3.21 as restated
	£	£
Manchester City Council	97,970	99,099
AB Charitable Trust	20,000	19,999
Estee Lauder/MAC	10,000	13,417
Lloyds Foundation	-	22,232
Legal Education Foundation	60,223	10,714
Access to Justice	-	95,000
SBSCT	22,333	23,333
Henry Smith	58,600	41,500
Paul Hamlyn Foundation	67,000	63,500
The Oglesby Charitable Trust	26,341	52,403
British Red Cross	14,261	33,864
Legal Education Foundation JFF	(8,630)	-
Aurum Charitable Trust	54,411	50,000
The Law Centres Network	-	6,667
Safety for Sisters	8,000	6,000
KIND	31,673	27,345
National Lottery Community Fund	90,383	73,807
Mayors GM Homeless Fund	-	37,500
Barrow Cadbury Trust	300	49,700
Greater Manchester Combined Authority	-	34,036
Esmee Fariburn	58,500	21,000
Network for Social Change	-	16,667
GMCA - ABEN Advice	54,600	10,000
Justice Together Service Delivery	78,958	-
Justice Together Policy	22,381	-
Other grants	13,416	8,924
	780,720	816,707

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21 as restated
	£	£
Investment income	25	66
Rent & services	2,900	1,930
Legal Aid Agency (LAA) Contract	402,696	305,675
LAA disbursements reclaimed	162,826	125,517
Less: LAA disbursements incurred	(162,826)	(125,517)
Legal aid certificated work	21,945	38,856
Legal aid certificated disbursements reclaimed	-	64,277
Carried forward	427,566	410,804

continued...

3. OTHER TRADING ACTIVITIES - continued

	31.3.22	31.3.21 as restated
	£	£
Brought forward	427,566	410,804
Less: legal aid certificated disbursements incurred	-	(64,277)
Student placements	-	900
Other income	11,115	37,170
	438,681	384,597

4. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21 as restated
	£	£
Trustees' expenses	317	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Core Services	948,670	-	948,670
Support costs	-	469	469
Other Services	2,833	99,093	101,926
	951,503	99,562	1,051,065

6. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Support costs	469	-	-	469
Other Services	-	82,380	16,713	99,093
	469	82,380	16,713	99,562

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21 as restated
	£	£
Depreciation - owned assets	4,060	4,505

8. AUDITORS' REMUNERATION

	31.3.22	31.3.21 as restated
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,000	3,750

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

	31.3.22	31.3.21 as restated
	£	£
Trustees' expenses	317	-

10. STAFF COSTS

	31.3.22	31.3.21 as restated
	£	£
Wages and salaries	837,214	730,655
Other pension costs	48,244	43,554
	885,458	774,209

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21 as restated
Management and Administration	4	3
Legal Advice Consultancy	16	12
Non Legal Support	8	10
	28	25

continued...

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	351,533	526,302	877,835
Other trading activities	384,597	-	384,597
Total	736,130	526,302	1,262,432
EXPENDITURE ON			
Charitable activities			
Core Services	298,220	487,343	785,563
Support costs	348	-	348
Other Services	95,512	7,089	102,601
Total	394,080	494,432	888,512
NET INCOME	342,050	31,870	373,920
RECONCILIATION OF FUNDS			
Total funds brought forward	624,105	12,554	636,659
TOTAL FUNDS CARRIED FORWARD	966,155	44,424	1,010,579

continued...

12. PRIOR YEAR ADJUSTMENT

The accounts for the year ended 31 March 2021 have been restated to incorporate the impact of a re-classification of designated funds. The restatement was deemed necessary for enhanced comparability and transparency for the users of the financial statements.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	178,000	22,104	22,699	18,796	241,599
DEPRECIATION					
At 1 April 2021	64,236	18,604	22,699	18,796	124,335
Charge for year	3,560	500	-	-	4,060
At 31 March 2022	67,796	19,104	22,699	18,796	128,395
NET BOOK VALUE					
At 31 March 2022	110,204	3,000	-	-	113,204
At 31 March 2021	113,764	3,500	-	-	117,264

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 as restated £
Trade debtors	110,759	86,540
Other debtors	250,797	173,814
Prepayments and accrued income	196,410	207,709
	557,966	468,063

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Trade creditors	1,805	931
VAT	5,990	10,872
Other creditors	9,645	-
Accruals and deferred income	261,567	220,626
	279,007	232,429

16. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	966,155	214,975	(551,001)	630,129
Designated Fund - Freehold Property	-	-	110,204	110,204
Designated Fund - Work In Progress	-	-	250,797	250,797
Designated Fund - Property Refurbishments	-	-	120,000	120,000
Designated Fund - Cost of Living Pay Increases	-	-	70,000	70,000
	966,155	214,975	-	1,181,130
Restricted funds				
Restricted fund	44,424	(29,937)	-	14,487
TOTAL FUNDS	1,010,579	185,038	-	1,195,617

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	641,497	(426,522)	214,975
Restricted funds			
Restricted fund	594,923	(624,860)	(29,937)
TOTAL FUNDS	1,236,420	(1,051,382)	185,038

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	624,105	342,050	(287,578)	678,577
Designated Fund - Freehold Property	-	-	113,764	113,764
Designated Fund - Work In Progress	-	-	173,814	173,814
	624,105	342,050	-	966,155
Restricted funds				
Restricted fund	12,554	31,870	-	44,424
TOTAL FUNDS	636,659	373,920	-	1,010,579

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,130	(394,080)	342,050
Restricted funds			
Restricted fund	526,302	(494,432)	31,870
TOTAL FUNDS	1,262,432	(888,512)	373,920

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	624,105	557,025	(838,579)	342,551
Designated Fund - Freehold Property	-	-	223,968	223,968
Designated Fund - Work In Progress	-	-	424,611	424,611
Designated Fund - Property Refurbishments	-	-	120,000	120,000
Designated Fund - Cost of Living Pay Increases	-	-	70,000	70,000
	624,105	557,025	-	1,181,130
Restricted funds				
Restricted fund	12,554	1,933	-	14,487
TOTAL FUNDS	636,659	558,958	-	1,195,617

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,377,627	(820,602)	557,025
Restricted funds			
Restricted fund	1,121,225	(1,119,292)	1,933
TOTAL FUNDS	2,498,852	(1,939,894)	558,958

Designated funds
Designated funds as at 31 March 2022 have been identified for the following:

- Freehold Property Fund: £110,204

The charity own a building in Manchester which they require to operate the organisation. The building is not easily converted into cash and, if the charity were to do so, they would have to find alternative accommodation.

- Work In Progress Fund: £250,797

continued...

16. MOVEMENT IN FUNDS - continued

The charity hold immigration and public law Legal Aid contracts, work on these contracts cannot normally be billed until a decision has been made by the Home Office on each legal case. The charity do not know when they will be able to bill for these cases and so are holding funds in reserve until these balances can be realised.

- Anticipated costs relating to Building Refurbishments: £120,000

The building owned is old and requires a good deal of maintenance and refurbishment to bring it into line with current client and staff needs. The charity are currently actively developing plans to improve our building and have set aside reserves to do so.

- Anticipated costs relating to Cost Of Living Pay Increases: £70,000

Negotiations are ongoing for 2022/23 NJC pay rises but it is clear from the current employer offer that the charity will need to substantially increase their staff costs going forward and are therefore designating a cost of living increase for the staff out of their reserves.

17. OTHER FINANCIAL COMMITMENTS

At the balance sheet date, GMIAU had total commitments under non-cancellable operating leases of £3,648 (2021: £1,852). Lease payments recognised as an expense in the year were £1,852 (2021: £1,852).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

19. COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

GREATER MANCHESTER IMMIGRATION AID UNIT

England & Wales - Charity number 1123908

Accounts

REGISTERED COMPANY NUMBER: 02838845 (England and Wales)
REGISTERED CHARITY NUMBER: 1123908

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

GREATER MANCHESTER IMMIGRATION AID UNIT

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

GREATER MANCHESTER IMMIGRATION AID UNIT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 29

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

Greater Manchester Immigration Aid Unit (otherwise known as GMIAU) is a Registered Charity (1123908), constituted on 29th April 2008, and a Company Limited by Guarantee (Registered in England no. 02388845), date of registration 23rd July 1993, its governing document being its Memorandum and Articles of Association.
The company is limited by guarantee without share capital. The members will contribute amounts not exceeding £1 in the event of the company winding up.

AIM, OBJECTIVES AND ACTIVITIES

GMIAU's principal objective is to advance education and relieve financial hardship amongst immigrants and those seeking asylum, particularly by legal and other services.

GMIAU has a three-year strategic business plan, and a written annual plan which sets out specific activities to be undertaken in each year.

Our Aim

Greater Manchester Immigration Aid Unit (GMIAU) exists to advise, support, represent, and campaign with people subject to immigration control.

Our Objectives

To provide free, confidential, independent information, advice, representation, and advocacy services to the community;

To assist people trying to obtain entry/leave to remain in the UK for themselves and/or for family members;

To liase and develop links with other agencies dealing with immigration, asylum and nationality issues;

To promote access to justice for those subject to immigration control;

To provide support to individual and national campaigns;

To provide training on asylum, immigration, human rights, and nationality issues.

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

To provide individual advice and representation, at all stages of the legal process, to people in need who are subject to immigration control,

To provide additional support to some particular groups of people affected by immigration control including, currently, people who are homeless and destitute, women who are at risk, unaccompanied children and young people, and refugees with a right to family reunion.

To promote and raise awareness of the issues affecting people subject to immigration control, and provide training, workshops, and events to highlight these issues and promote improved understanding and practice.

To work with others to secure and develop advice provision in the North West.

To develop policy responses and campaigns to support people subject to immigration control and under threat of deportation.

Public Benefit
The Trustees of GMIAU have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

The aims of Greater Manchester Immigration Aid Unit are carried out for public benefit. We provide free legal advice, representation, and support to many people who are subject to immigration control, their friends and family, and who are in poverty. Our achievements listed below show the ways in which we have furthered the aims and objects of the charity. Members of the public can contact us five days a week, in person, by phone, or by email to seek advice and support. This includes individual people themselves as well as agencies contacting us on behalf of others.

The benefits that arise from the aims of the organisation are as follows:

People get a successful outcome to their case. This means that for many they become entitled to work, support themselves independently, and get out of poverty. It also means that people can settle into the local community, feel safe and secure, and start to rebuild their lives in the UK.

People receive the advice and support that they need which allows them to make decisions that affect their lives and their future.

Any campaign or policy activity attempts to improve the situation for the people who benefit from the organisation and its work. Specifically this means improvements in the asylum or immigration process and the ways in which people are treated by the authorities to ensure fair and equitable treatment and respect for human rights.

Achievements
The pandemic has had a huge impact on GMIAU and people in need of immigration advice and representation, particularly those who have 'no recourse to public funds'.

During the year we have:

- Provided legal advice and support to over 6000 individuals and agencies. At the beginning of the pandemic in March 2020 when we went into the first lockdown and we had to adapt almost overnight to working from home, we made the decision to use our main office telephone number as an emergency Covid advice line. Operating 5 days a week, answered and supported by qualified and experienced caseworkers, we stepped up to help literally hundreds of people who were at the forefront of the consequences of the pandemic and who were struggling to maintain their homes, their livelihoods and their safety. We have written extensively of the experiences of people and the staff at GMIAU in our 2021 report.

- Taken on over 1000 new legal immigration and public law cases and supported many other people with immigration applications, processes and routes to settlement (1005), accessing benefits by making a change of condition applications for people with no recourse (177), helped resolve issues to do with Home Office fees (157), helped people access and retain employment (74), supported people under threat of detention and deportation (71), helped people access housing (53), and helped people to access healthcare (41).

- Delivered a contract with Manchester City Council to provide an immigration advice service to Manchester residents who are in need, particularly those with complex cases, and families with no recourse to public funds.

- Established a very positive and productive relationship with Manchester Children's services so that we work together to identify and try to resolve the cases of children in care and leaving care who have unresolved immigration status. This was initially focused on European children who had to register on the EU Settlement Scheme before 30 June 2021 or risk being in the UK unlawfully, as well as unaccompanied children claiming asylum. In the next period we look forward to securing citizenship for many of the children and young people so that their settlement in the UK is secured.

- Continued to work in partnership with law firm Freshfields, Bruckhaus Deringer to develop volunteering opportunities for their paralegals to assist with asylum support appeals, and they worked with us to produce an age assessment guide for young people whose age is questioned by the authorities.

- Thanks to the Henry Smith Charity and the National Lottery Community Fund we had the ability to respond effectively to the crisis of the pandemic and its effect on individuals and families by providing emergency support and working closely with others to ensure that no-one faced homeless or was unable to leave a violent household because of their immigration status.

- We continued our very successful Refugee Family Reunion project and strengthened our links with British Red Cross and others through the Families Together programme to make sure that refugees have the right to bring their families to the UK.

- Continued to represent people with HIV, funded by MAC Aids Fund, to secure human rights.

- Represented a significant and increased number of children who are claiming asylum. In March 2021 we had 206 active children's cases.

- We continue to run the All 4 One group for children and young people who are in the UK on their own, adapting to lock downs and trying to be as imaginative as we can in the circumstances to build relationships and counter the isolation that many young people feel.

- Continued the work, funded through the Oglesby Trust, to advocate for children and young people.

- We were very pleased to receive funding from the Paul Hamlyn Foundation to develop and increase our policy and influencing work with children and young people. We were also delighted that the Esmee Fairbairn Foundation agreed to support our ongoing support work with children.

- We loved having Mohamed with us as a student from Salford University and we wish him well for the future.

- We welcomed Suzie Mahoney as our new Justice First Fellowship trainee solicitor. Thanks again to the Legal Education Fund for making this a reality. These are the legal aid lawyers of the future!

- SBSCT continued to support our immigration legal advice provision in Liverpool. We are still the only not for profit with an immigration legal aid contract in the city.

- We are delighted to develop our relationship with Kids in Need of Defense (KIND) - led by Central England Law Centre - to work with private law firms to provide pro bono support to help children make nationality applications.

- Working with GMCA, the Booth Centre, SPIN and others, through A Bed Every Night (ABEN) we have tried to ensure that there is no-one rough sleeping in Greater Manchester and that everyone, including people with 'no recourse to public funds' have access to immigration legal advice to try to resolve their situation.

Participation and work with others
We continue to work with a wide range of agencies, to provide advice and to develop policy responses to immigration and asylum issues.

We have been active members of networks of advice agencies, legal aid providers, and others to campaign against the cuts to legal aid and to try to find ways to support people to make their own applications.

FINANCIAL REVIEW AND RESULTS

We had a challenging financial year but ended with a surplus. We started the financial year unsure of how we would manage such a substantial loss of legal aid income resulting from the effects of the pandemic. We are particularly grateful to the Community Justice Fund, Barrow Cadbury Trust, Refugee Action, The Aurum Charitable Trust, AB Charitable Trust, Paul Hamlyn Foundation, for the ways in which they responded to help us through the crisis. Detailed accounts are attached to this report. We continue to face challenges to our overall funding and longer-term sustainability but we are effective and efficient with our resources. We are very grateful to those who recognise the value of the work that we do and have given their support throughout the year.

Group reserves policy

Our Reserves Policy is set up to ensure our work and mission statement are protected from the risk of disruption or operation of the charity in the event that a short-term lack of funds occurs whilst as the same time ensuring the charity does not retain funds/income longer than required.

Introduction

This policy sets out the Trustees aim to maintain free reserves at a level that will enable the charity to continue to provide immigration support services. Risks have been considered according to each income stream and any future affect this may have on the functionality of the charity.

Policy Statement

Greater Manchester Immigration Aid Unit is a voluntary organisation supporting people subject to immigration control and offer free legal advice, representation, and support services to people seeking asylum, refugees, children, and vulnerable adults.

Providing targeted, effective support when it is needed is therefore core to our mission, and the reserves policy we have set to ensure we are able to deliver on our mission. This policy ensures our work is protected from the risk of disruption at short notice to a reduced or lack of funds, whilst also ensuring we are not retaining income for longer periods than required.

We have calculated an appropriate reserves policy to support the charity in the event of a disruption to funds, income or unexpected expenditure.

Reserves

The Charity Commission CC19 guidance states "There is no single level, or even a range of, reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity. To do this, trustees need to know why the charity should hold reserves and, having identified those needs, the trustees should consider how much should be held to meet them."

This policy sets out the charities unrestricted funds (or free reserves) excluding any fixed assets. The unrestricted funds include cash held and any other working capital balances.

As part of our effective financial planning and management we hold reserves to ensure the charity can manage the financial impact of an unforeseen or unexpected drop in the Charity's income, unbudgeted expenditure increases or unexpected costs.

Financial Impact of Risk

To ensure there is no significant short-term disruption to the Charities activities, the Trustees have agreed this policy to hold appropriate reserves which will enable the Charity to respond to any unforeseen reduction in income. For example, income does not reach budgeted levels or monies are not paid to the Charity when expected. The policy also considers any unforeseen expenditure which has not been budgeted for.

The Trustees have based their projections for the appropriate amount of reserves we require on the basis that the reserves in this policy would provide short-term cover until any long-term solutions can be established or additional income can be sourced.

The Charity conducts regular reviews of the financial risks the charity faces and asses the possible financial impact of those risks. These risks have been incorporated into the charity's reserves.

Working Capital
Unrestricted Funds includes cash, which is immediately available, and other working capital balances such as, Work in Progress, Disbursements, and Debtors. These do form a significant part of the Charities reserves but none are immediately available. For example, Disbursements can only be repaid to the Charity once a case has been closed or within 6 months of the expenses being incurred.
Working capital does not usually vary dramatically year to year and are regularly reviewed and monitored.

Target Reserves
As at March 2021 the free reserves held by the Charity amount to an equivalent of 4 months running costs. The trustees are planning to increase the target reserves to 6 months in the next 1 -3 years. Charity. The Board considers that these provide sufficient flexibility and manoeuvrability of the Charity in case of unexpected costs or a short-term drop in income for a Charity of our size.

Laws and Regulations
As a registered Charity, Greater Manchester Immigration Aid Unit is required to meet relevant legal and regulatory requirements. The Charity has a duty to apply charitable funds within a reasonable period of time for the benefit of the people we serve.
This policy draws upon the guidance from the Charity Commissions CC19 and sets out the steps the Charity has in place to confirm and determine the reasonable levels of reserves.

Monitoring, Review and Maintenance
Forecasts, Projections, and the performance of the charity is monitored monthly as part of the monthly Sub-Finance Committee meetings.
This reserve policy is to be reviewed and amended where appropriate by the Board of Trustees within 12 months of the date of issue.

Funding sources
Our main funding sources in 2020-21 were:

AB Charitable Trust
Aurum Charitable Trust
Community Justice Fund
The Henry Smith Charity
Network for Social Change
Legal Aid Agency contract (Legal Aid)
Legal Aid Agency certificated work
Legal Education Foundation
Lloyds Bank Foundation
MAC Aids Fund
Families Together
Manchester City Council contract
The Oglesby Trust
Paul Hamlyn Foundation
Independent fund raising and donations.
SBSCF
The National Lottery Community Fund
Esmee Fairbairn Foundation
Barrow Cadbury Trust

Greater Manchester Mayors Fund
Student placements.
Local authority commissioned advice services.

Future Plans
Our priorities are:

To work with others to increase capacity to provide free, independent, legal immigration advice and representation to meet the needs of people in the north west.

To invest time and effort into training and developing immigration caseworkers for the future.

To ensure that the services we provide are relevant and effective.

To be a source of information and support to agencies supporting people subject to immigration control including children, families teams within local authorities, and housing and homelessness services.

To challenge decisions that wrongly deny access to services for people in need on the basis of immigration status.

To increase and develop our work in policy and influencing to improve the situation for immigrants/people seeking asylum, by increasing our networks to strengthen the work and improving our ability to draw upon our day to day casework to inform policy.

To increase the involvement of volunteers, including people who have been through the immigration and asylum process.

To contribute towards increasing connections between people, decreasing isolation, and making the North West a region that welcomes and supports refugees and all people whose lives are restricted by immigration control.

To make sure that GMIAU is an effective, well managed and sustainable organisation, true to our values, and that we communicate our impact and the difference we make more widely.

To maximise our ability to report on the wider outcomes of our work and to produce more analytical reports.

To secure enough free reserves to withstand threats to statutory funding.

To find a new building that will allow us to grow and will be more accessible.

MEMBERS AND SUPPORTERS
We would like to thank all our members, volunteers and supporters for their continued support of Greater Manchester Immigration Aid Unit. You keep us going with your encouragement and validation for the work that we do and for your energy and commitment to all that GMIAU stands for.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
As a registered charity Greater Manchester Immigration Aid Unit is administered by a Board of voluntary trustees. The Board meets every other month and delegates a number of functions to sub-committees including a finance sub-committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee selection, appointment and competence

Trustees are elected by the membership or co-opted by the Board for terms of up to two years (renewable) in accordance with the Memorandum and Articles of Association. All persons wishing to put themselves forward for election/co-option must undergo a preliminary selection process following which the Board decides whether to recommend them to the membership as suitable candidates.

New trustees receive an induction programme which includes introductions to the organisation's policies and practice, its aims and activities, the staff and other members of the Board.

The Board maintains the competence of its members through verbal and written briefings, presentations, and opportunities to attend training courses and events.

Staff Team

The Trustees employ a Chief Executive who is responsible for the day-to-day management of GMIAU. We have a team of specialist immigration caseworkers currently comprised of one Law Society level 3 accredited caseworker, thirteen level 2 Law Society accredited caseworkers (equivalent to OISC level 3). Of these 5 are accredited supervisors, and 9 are solicitors, including the Senior Solicitor. We have a public law solicitor as well as OISC level 1 qualified staff and volunteers.

We have a Finance Manager, a Senior Policy Officer, a Policy Officer, and two Service Managers responsible for projects and services to children and people who are homeless and destitute.

Major Risks

The trustees have reviewed the major risks to which the charitable company is exposed and have established systems to review and mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

Trustees
Nigel Rose
Mala Wainwright (resigned 8.12.20)
Steven Errol Grant
Justin Nsengiyumva
Amy Lythgoe
Ian Haworth (appointed 9.9.20)
Bernadette Rudman (appointed 9.9.20)
Mehboob Vadiya (appointed 9.9.20)
Chris Harrop (appointed 9.9.20)
Mohamed Traore (appointed 9.9.20)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Bankers

The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 4EP

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Greater Manchester Immigration Aid Unit for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Sedulo Audit Limited will be proposed for re-appointment in accordance with the provisions of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14/09/2021 and signed on its behalf by:

Steve Grant

.....

Steven Errol Grant - Trustee

Opinion
We have audited the financial statements of Greater Manchester Immigration Aid Unit (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Emphasis of matter
We draw attention to note 1 to the financial statements which explains the directors assessment of uncertainties arising from the Covid-19 pandemic and their impact on the company.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was capable of detecting irregularities, including fraud

The primary responsibility for the prevention and detection of fraud rests with directors and management, and we cannot be expected to detect non-compliance with all laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiry of management and examination of relevant documentation, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Bell (Senior Statutory Auditor)
for and on behalf of Sedulo Audit Limited
Statutory Auditors
Regency Court
62-66 Deansgate
Manchester
M3 2EN

Date: .....

GREATER MANCHESTER IMMIGRATION AID UNIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	351,533	526,302	877,835	561,373
Other trading activities	3	384,597	-	384,597	465,226
Total		736,130	526,302	1,262,432	1,026,599
EXPENDITURE ON					
Charitable activities	4				
Core Services		298,220	487,343	785,563	797,127
Support costs		348	-	348	12,694
Other Services		95,512	7,089	102,601	105,050
Total		394,080	494,432	888,512	914,871
NET INCOME		342,050	31,870	373,920	111,728
RECONCILIATION OF FUNDS					
Total funds brought forward		624,105	12,554	636,659	524,931
TOTAL FUNDS CARRIED FORWARD		966,155	44,424	1,010,579	636,659

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	117,264	-	117,264	121,769
CURRENT ASSETS					
Debtors	12	468,063	-	468,063	353,700
Cash at bank and in hand		430,462	227,219	657,681	376,516
		898,525	227,219	1,125,744	730,216
CREDITORS					
Amounts falling due within one year	13	(49,634)	(182,795)	(232,429)	(215,326)
NET CURRENT ASSETS		848,891	44,424	893,315	514,890
TOTAL ASSETS LESS CURRENT LIABILITIES		966,155	44,424	1,010,579	636,659
NET ASSETS		966,155	44,424	1,010,579	636,659
FUNDS	14				
Unrestricted funds				966,155	624,105
Restricted funds				44,424	12,554
TOTAL FUNDS				1,010,579	636,659

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14/09/2021 and were signed on its behalf by:

Steve Grant
.....
Steven Errol Grant - Trustee

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	281,165	211,648
Net cash provided by operating activities		281,165	211,648
Change in cash and cash equivalents in the reporting period		281,165	211,648
Cash and cash equivalents at the beginning of the reporting period		376,516	164,868
Cash and cash equivalents at the end of the reporting period		657,681	376,516

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	373,920	111,728
Adjustments for:		
Depreciation charges	4,505	4,536
(Increase)/decrease in debtors	(114,363)	5,084
Increase in creditors	17,103	90,300
Net cash provided by operations	281,165	211,648

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	376,516	281,165	657,681
	376,516	281,165	657,681
Total	376,516	281,165	657,681

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

Going Concern
In common with virtually every other business in the country, the Company has been experiencing the effects of the Coronavirus pandemic. Whilst the full impact of this exceptional situation on the Company cannot be assessed with complete certainty at the current time, the Trustees believe they have taken all possible steps to protect the Company including accessing relevant Government assistance.

At the time of signing these accounts the Trustees are of the opinion that the Company will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Significant judgements and estimates
In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:
Amounts recoverable under contracts but not currently billed are reflected in the relevant income category with amounts still unbilled being included in debtors.
Rental, grant and investment income are reflected in the accounts when receivable. Grants which relate to a specified future period are deferred.
Donations, gifts and other income are reflected in the accounts when received.
In addition monies received for specific purposes are set aside as " restricted funds". General monies may be designated by the Directors for a particular use.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1. ACCOUNTING POLICIES - continued

Expenditure
All expenditure other than that capitalised has been recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
Costs of generating funds comprises the costs associated with attracting voluntary income.
Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the accountancy fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets
Fixed assets are included in the accounts at net book value.
Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.
Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Land & Buildings	2% on cost
Building Improvements	10% on cost
Fixtures, Fittings & Office Equipment	25% on cost
Computer Equipment	33.3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

Taxation
The organisation is exempt from corporation tax by reason of its charitable nature and will apply for a concession under S505 ICTA 1988.

Fund accounting
Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the company.
Designated funds are unrestricted funds earmarked by the Directors for particular purposes.
Restricted funds are subjected to the restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Impairment of fixed assets
At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

1. ACCOUNTING POLICIES - continued

Impairment of fixed assets

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Hire purchase and leasing commitments
Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to the profit and loss account so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

Pension costs and other post-retirement benefits
The company operates a defined contribution scheme as part of a fund administered by Greater Manchester Pension Fund. Contributions are also made to personal pension schemes for some employees.

Employee benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

1. ACCOUNTING POLICIES - continued

Financial instruments
Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets
Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

Basic financial liabilities, including creditors, bank loans and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1. ACCOUNTING POLICIES - continued

Financial instruments

Other financial liabilities
Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value though profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	32,304	26,501
Government grants	28,824	-
Grants	816,707	534,872
	877,835	561,373

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Manchester City Council	99,099	99,789
Comic Relief	-	15,000
AB Charitable Trust	19,999	15,000
Estee Lauder/MAC	13,417	17,250
Lloyds Foundation	22,232	25,848
Legal Education Foundation	10,714	20,237
Access to Justice	95,000	-
SBSCT	23,333	21,667
Strategic Legal Fund	-	12,329
Henry Smith	41,500	18,675
Paul Hamlyn Foundation	63,500	61,500
The Oglesby Charitable Trust	52,403	43,799
Garfield Weston	-	8,333
British Red Cross	33,864	52,101
Manchester Mind	-	13,489
Legal Education Foundation GMLC	-	5,551
Aurum Charitable Trust	50,000	50,000
The Law Centres Network	6,667	10,000
Safety for Sisters	6,000	3,000
KIND	27,345	4,698
National Lottery Community Fund	73,807	24,105
Mayors GM Homeless Fund	37,500	12,500
Barrow Cadbury Trust	49,700	-
Greater Manchester Combined Authority	34,036	-
Esmee Fariburn	21,000	-
Network for Social Change	16,667	-
GMCA - ABEN Advice	10,000	-
Other grants	8,924	1
	816,707	534,872

continued...

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Investment income	66	225
Rent & services	1,930	6,906
Legal Aid Agency (LAA) Contract	305,675	425,090
LAA disbursements reclaimed	125,517	249,128
Less: LAA disbursements incurred	(125,517)	(249,128)
Legal aid certificated work	38,856	30,984
Legal aid certificated disbursements reclaimed	64,277	70,800
Less: legal aid certificated disbursements incurred	(64,277)	(70,800)
Student placements	900	-
Other income	37,170	2,021
	384,597	465,226

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Core Services	785,563	-	785,563
Support costs	-	348	348
Other Services	1,128	101,473	102,601
	786,691	101,821	888,512

5. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Support costs	348	-	-	348
Other Services	-	85,812	15,661	101,473
	348	85,812	15,661	101,821

continued...

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	4,505	4,536

7. AUDITORS' REMUNERATION

	31.3.21	31.3.20
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,750	3,250
Auditors' remuneration for non audit work	11,911	9,026

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	730,655	727,197
Other pension costs	43,554	41,687
	774,209	768,884

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management and Administration	3	3
Legal Advice Consultancy	12	12
Non Legal Support	10	10
	25	25

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	223,113	338,260	561,373
Other trading activities	465,226	-	465,226
Total	688,339	338,260	1,026,599
EXPENDITURE ON			
Charitable activities			
Core Services	427,145	369,982	797,127
Support costs	12,694	-	12,694
Other Services	98,928	6,122	105,050
Total	538,767	376,104	914,871
NET INCOME/(EXPENDITURE)	149,572	(37,844)	111,728
RECONCILIATION OF FUNDS			
Total funds brought forward	474,533	50,398	524,931
TOTAL FUNDS CARRIED FORWARD	624,105	12,554	636,659

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	178,000	22,104	22,699	18,796	241,599
DEPRECIATION					
At 1 April 2020	60,676	18,104	22,699	18,351	119,830
Charge for year	3,560	500	-	445	4,505
At 31 March 2021	64,236	18,604	22,699	18,796	124,335
NET BOOK VALUE					
At 31 March 2021	113,764	3,500	-	-	117,264
At 31 March 2020	117,324	4,000	-	445	121,769

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	86,540	116,317
Other debtors	173,814	119,693
Prepayments and accrued income	207,709	117,690
	468,063	353,700

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	931	866
VAT	10,872	8,020
Accruals and deferred income	220,626	206,440
	232,429	215,326

continued...

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	624,105	342,050	966,155
Restricted funds			
Restricted fund	12,554	31,870	44,424
TOTAL FUNDS	636,659	373,920	1,010,579

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,130	(394,080)	342,050
Restricted funds			
Restricted fund	526,302	(494,432)	31,870
TOTAL FUNDS	1,262,432	(888,512)	373,920

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	474,533	149,572	624,105
Restricted funds			
Restricted fund	50,398	(37,844)	12,554
TOTAL FUNDS	524,931	111,728	636,659

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	688,339	(538,767)	149,572
Restricted funds			
Restricted fund	338,260	(376,104)	(37,844)
TOTAL FUNDS	1,026,599	(914,871)	111,728

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	474,533	491,622	966,155
Restricted funds			
Restricted fund	50,398	(5,974)	44,424
TOTAL FUNDS	524,931	485,648	1,010,579

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,424,469	(932,847)	491,622
Restricted funds			
Restricted fund	864,562	(870,536)	(5,974)
TOTAL FUNDS	2,289,031	(1,803,383)	485,648

continued...

15. OTHER FINANCIAL COMMITMENTS

At the balance sheet date, GMIAU had total commitments under non-cancellable operating leases of £1,852 (2020: £3,704). Lease payments recognised as an expense in the year were £1,852 (2020: £1,852).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.