

**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**

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FOR THE YEAR ENDED 31 MARCH 2021**

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# **GREATER MANCHESTER IMMIGRATION AID UNIT**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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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 liaise 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.

## GREATER MANCHESTER IMMIGRATION AID UNIT

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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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.

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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- 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 lockdowns 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 Esmée 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.

## GREATER MANCHESTER IMMIGRATION AID UNIT

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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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 at 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.

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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The Charity conducts regular reviews of the financial risks the charity faces and assesses 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  
Esmée Fairbairn Foundation  
Barrow Cadbury Trust

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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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.



## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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)

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **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.

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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

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

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### 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.

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

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### **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

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### **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](http://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**

		Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	351,533	526,302	877,835	561,373
Other trading activities	3	384,597	-	384,597	465,226
<b>Total</b>		736,130	526,302	1,262,432	1,026,599
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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
<b>Total</b>		394,080	494,432	888,512	914,871
<b>NET INCOME</b>		342,050	31,870	373,920	111,728
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		624,105	12,554	636,659	524,931
<b>TOTAL FUNDS CARRIED FORWARD</b>		966,155	44,424	1,010,579	636,659

The notes form part of these financial statements

# GREATER MANCHESTER IMMIGRATION AID UNIT

## BALANCE SHEET 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	117,264	-	117,264	121,769
<b>CURRENT ASSETS</b>					
Debtors	12	468,063	-	468,063	353,700
Cash at bank and in hand		430,462	227,219	657,681	376,516
		<u>898,525</u>	<u>227,219</u>	<u>1,125,744</u>	<u>730,216</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(49,634)	(182,795)	(232,429)	(215,326)
<b>NET CURRENT ASSETS</b>		<u>848,891</u>	<u>44,424</u>	<u>893,315</u>	<u>514,890</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>966,155</u>	<u>44,424</u>	<u>1,010,579</u>	<u>636,659</u>
<b>NET ASSETS</b>		<u>966,155</u>	<u>44,424</u>	<u>1,010,579</u>	<u>636,659</u>
<b>FUNDS</b>	14				
Unrestricted funds				966,155	624,105
Restricted funds				44,424	12,554
<b>TOTAL FUNDS</b>				<u>1,010,579</u>	<u>636,659</u>

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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	281,165	211,648
Net cash provided by operating activities		281,165	211,648
<b>Change in cash and cash equivalents in the reporting period</b>		281,165	211,648
<b>Cash and cash equivalents at the beginning of the reporting period</b>		376,516	164,868
<b>Cash and cash equivalents at the end of the reporting period</b>		657,681	376,516

The notes form part of these financial statements

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	373,920	111,728
<b>Adjustments for:</b>		
Depreciation charges	4,505	4,536
(Increase)/decrease in debtors	(114,363)	5,084
Increase in creditors	17,103	90,300
<b>Net cash provided by operations</b>	<u>281,165</u>	<u>211,648</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>376,516</u>	<u>281,165</u>	<u>657,681</u>
	<u>376,516</u>	<u>281,165</u>	<u>657,681</u>
<b>Total</b>	<u>376,516</u>	<u>281,165</u>	<u>657,681</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

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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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**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 through 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
	<u>877,835</u>	<u>561,373</u>

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**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
	<u>816,707</u>	<u>534,872</u>



**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**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
	<u>384,597</u>	<u>465,226</u>

**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
	<u>786,691</u>	<u>101,821</u>	<u>888,512</u>

**5. SUPPORT COSTS**

	Finance £	Other £	Governance costs £	Totals £
Support costs	348	-	-	348
Other Services	-	85,812	15,661	101,473
	<u>348</u>	<u>85,812</u>	<u>15,661</u>	<u>101,821</u>

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	223,113	338,260	561,373
Other trading activities	465,226	-	465,226
<b>Total</b>	688,339	338,260	1,026,599
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Core Services	427,145	369,982	797,127
Support costs	12,694	-	12,694
Other Services	98,928	6,122	105,050
<b>Total</b>	538,767	376,104	914,871
<b>NET INCOME/(EXPENDITURE)</b>	149,572	(37,844)	111,728
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	474,533	50,398	524,931
<b>TOTAL FUNDS CARRIED FORWARD</b>	624,105	12,554	636,659

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020 and 31 March 2021	178,000	22,104	22,699	18,796	241,599
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	624,105	342,050	966,155
<b>Restricted funds</b>			
Restricted fund	12,554	31,870	44,424
<b>TOTAL FUNDS</b>	<u>636,659</u>	<u>373,920</u>	<u>1,010,579</u>

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

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

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	474,533	149,572	624,105
<b>Restricted funds</b>			
Restricted fund	50,398	(37,844)	12,554
<b>TOTAL FUNDS</b>	<u>524,931</u>	<u>111,728</u>	<u>636,659</u>

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	688,339	(538,767)	149,572
<b>Restricted funds</b>			
Restricted fund	338,260	(376,104)	(37,844)
<b>TOTAL FUNDS</b>	<u>1,026,599</u>	<u>(914,871)</u>	<u>111,728</u>

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 £
<b>Unrestricted funds</b>			
General fund	474,533	491,622	966,155
<b>Restricted funds</b>			
Restricted fund	50,398	(5,974)	44,424
<b>TOTAL FUNDS</b>	<u>524,931</u>	<u>485,648</u>	<u>1,010,579</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,424,469	(932,847)	491,622
<b>Restricted funds</b>			
Restricted fund	864,562	(870,536)	(5,974)
<b>TOTAL FUNDS</b>	<u>2,289,031</u>	<u>(1,803,383)</u>	<u>485,648</u>

**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.