

**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**

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FOR THE YEAR ENDED 31 MARCH 2022**

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## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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 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.

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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 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.



## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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- 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**

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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.

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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 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

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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.

#### **AUDITORS**

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

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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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**

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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 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.

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

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### **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.

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: .....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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	202,816	594,923	797,739	877,835
Other trading activities	3	438,681	-	438,681	384,597
<b>Total</b>		641,497	594,923	1,236,420	1,262,432
<b>EXPENDITURE ON</b>					
Raising funds	4	317	-	317	-
<b>Charitable activities</b>	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
<b>Total</b>		426,522	624,860	1,051,382	888,512
<b>NET INCOME/(EXPENDITURE)</b>		214,975	(29,937)	185,038	373,920
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		966,155	44,424	1,010,579	636,659
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
Tangible assets	13	113,204	-	113,204	117,264
<b>CURRENT ASSETS</b>					
Debtors	14	557,966	-	557,966	468,063
Cash at bank and in hand		788,967	14,487	803,454	657,681
		<u>1,346,933</u>	<u>14,487</u>	<u>1,361,420</u>	<u>1,125,744</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(279,007)	-	(279,007)	(232,429)
<b>NET CURRENT ASSETS</b>		<u>1,067,926</u>	<u>14,487</u>	<u>1,082,413</u>	<u>893,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,181,130</u>	<u>14,487</u>	<u>1,195,617</u>	<u>1,010,579</u>
<b>NET ASSETS</b>		<u>1,181,130</u>	<u>14,487</u>	<u>1,195,617</u>	<u>1,010,579</u>
<b>FUNDS</b>	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	-
				<u>1,181,130</u>	<u>966,155</u>
Restricted funds				<u>14,487</u>	<u>44,424</u>
<b>TOTAL FUNDS</b>				<u>1,195,617</u>	<u>1,010,579</u>

The notes form part of these financial statements

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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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:

  
.....  
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**

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

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 2022**

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

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

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

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

The notes form part of these financial statements

## GREATER MANCHESTER IMMIGRATION AID UNIT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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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**

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.

## GREATER MANCHESTER IMMIGRATION AID UNIT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.



## GREATER MANCHESTER IMMIGRATION AID UNIT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

## GREATER MANCHESTER IMMIGRATION AID UNIT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

## GREATER MANCHESTER IMMIGRATION AID UNIT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 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 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

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

# GREATER MANCHESTER IMMIGRATION AID UNIT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>780,720</u>	<u>816,707</u>

### 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
	<u>427,566</u>	<u>410,804</u>
Carried forward		

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>438,681</u>	<u>384,597</u>

4. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21 as restated
	£	£
Trustees' expenses	317	-
	<u>317</u>	<u>-</u>

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
	<u>951,503</u>	<u>99,562</u>	<u>1,051,065</u>

6. SUPPORT COSTS

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

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**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

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

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

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**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 £
<b>COST</b>					
At 1 April 2021 and 31 March 2022	178,000	22,104	22,699	18,796	241,599
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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



**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**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
	<u>279,007</u>	<u>232,429</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
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
	<u>966,155</u>	<u>214,975</u>	<u>-</u>	<u>1,181,130</u>
<b>Restricted funds</b>				
Restricted fund	44,424	(29,937)	-	14,487
	<u>44,424</u>	<u>(29,937)</u>	<u>-</u>	<u>14,487</u>
<b>TOTAL FUNDS</b>	<u>1,010,579</u>	<u>185,038</u>	<u>-</u>	<u>1,195,617</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	641,497	(426,522)	214,975
<b>Restricted funds</b>			
Restricted fund	594,923	(624,860)	(29,937)
<b>TOTAL FUNDS</b>	<u>1,236,420</u>	<u>(1,051,382)</u>	<u>185,038</u>

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

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

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	736,130	(394,080)	342,050
<b>Restricted funds</b>			
Restricted fund	526,302	(494,432)	31,870
	<u>1,262,432</u>	<u>(888,512)</u>	<u>373,920</u>
<b>TOTAL FUNDS</b>	<u>1,262,432</u>	<u>(888,512)</u>	<u>373,920</u>

**GREATER MANCHESTER IMMIGRATION AID UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Restricted fund	12,554	1,933	-	14,487
<b>TOTAL FUNDS</b>	<b>636,659</b>	<b>558,958</b>	<b>-</b>	<b>1,195,617</b>

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	1,377,627	(820,602)	557,025
<b>Restricted funds</b>			
Restricted fund	1,121,225	(1,119,292)	1,933
<b>TOTAL FUNDS</b>	<b>2,498,852</b>	<b>(1,939,894)</b>	<b>558,958</b>

**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

## **GREATER MANCHESTER IMMIGRATION AID UNIT**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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.