

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
GREATER MANCHESTER IMMIGRATION AID UNIT



Greater Manchester
IMMIGRATION AID UNIT

GREATER MANCHESTER IMMIGRATION AID UNIT

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GREATER MANCHESTER IMMIGRATION AID UNIT

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2025

Registered Company number
02838845 (England and Wales)

Registered Charity number
1123908

Registered office
1 Delaunays Road
Crumpsall Green
Manchester
M8 4QS

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

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

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

Charities Aid Foundation
25 Kings Hill Avenue
Kent
ME19 4TA

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

GREATER MANCHESTER IMMIGRATION AID UNIT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

AIM, OBJECTIVES AND ACTIVITIES

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

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

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

Our Aim

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

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

Our Values

We Speak Up

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

We Fight For Justice

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

We See The Whole Person

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

We Act With Empathy

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

We Are Tenacious

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

We Fight For Change

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

Our Objectives

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

GREATER MANCHESTER IMMIGRATION AID UNIT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Our Activities

In pursuit of these objectives, GMIAU undertakes the following:

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

Public Benefit

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

During the year we have:

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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

GREATER MANCHESTER IMMIGRATION AID UNIT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Participation and work with others

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

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

FINANCIAL REVIEW

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

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

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

Reserves policy

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

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

Going concern

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

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

Funding sources

Our main funding sources in 2024-25 were:

The Trusts and Foundations as detailed in note 14

Legal Aid Agency contract (Legal Aid)

Legal Aid Agency certificated work

Legal Education Foundation

Liverpool University

Manchester City Council

Public Law Project

Rochdale Borough Council

Student placements

Independent fund raising and donations

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

Our priorities are:

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

RISK MANAGEMENT

Principal risks and uncertainties

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

Cash flow risk

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

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

Work in Progress recovery risk

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

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

GREATER MANCHESTER IMMIGRATION AID UNIT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

Governance

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

Trustee selection, appointment and competence

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

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

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

Staff Team

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

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

Members and Supporters

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP 2015 (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

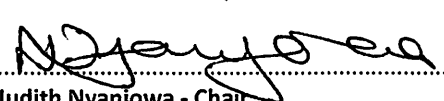
DISCLOSURE TO AUDITORS

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

APPOINTMENT OF AUDITOR

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

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


Judith Nyanjowa - Chair

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER IMMIGRATION AID UNIT
FOR THE YEAR ENDED 31 MARCH 2025

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

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

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

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

Use of our report

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



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

Date:16/9/25.....

GREATER MANCHESTER IMMIGRATION AID UNIT

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

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

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

The notes form part of these financial statements

GREATER MANCHESTER IMMIGRATION AID UNIT

BALANCE SHEET
31 MARCH 2025

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

GREATER MANCHESTER IMMIGRATION AID UNIT

BALANCE SHEET - continued
31 MARCH 2025

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

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

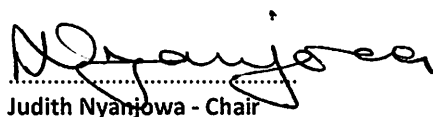
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

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


Judith Nyanjowa - Chair

GREATER MANCHESTER IMMIGRATION AID UNIT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Charity status

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

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

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

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

Going concern

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

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

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

Income

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

Donations

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

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

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

Casework

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

Expenditure

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

Charitable activities

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

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

Support and governance costs

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

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Pension contributions

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

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

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

Employee benefits

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

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

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

Operating leases

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

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

Impairment of fixed assets – continued

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

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

Financial Instruments

Basic financial assets

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

Basic financial liabilities

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

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

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

Provisions

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

Fund accounting

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

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

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

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

Performance-related grants

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

Work in progress

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

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

Fixed fee cases

Judgements:

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

Estimates:

The charity currently applies a recoverability percentage to the carrying value of work in progress to account for the uncertainty outlined above. For fixed fee cases 80% of the time recorded is considered recoverable and is included as work in progress in debtors. This recoverability percentage has been revised upward since the last financial statements, increasing from 76%. This change reflects a sustained increase in actual fee recovery observed since the beginning of the year ended 31 March 2024 and continuing during the year ended 31 March 2025. This is line with management's expectations of the impact of changing LAA policy which included a reduction of the threshold for Escape Fee billing that came into effect as of 1 April 2023.

Hourly rate cases

Judgements:

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

Estimates:

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**1A. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued**

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

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

2. DONATIONS, GRANTS AND LEGACIES

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. CHARITABLE ACTIVITIES COSTS

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. SUPPORT COSTS

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

6. NET INCOME

Net income is stated after charging:

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

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. STAFF COSTS - continued

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

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

Highest Paid Employees

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

Key Management Personnel

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

9. TANGIBLE FIXED ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Analysis of movement in deferred income:

	2025	2024
	£	£
Brought forward	464,579	517,769
Released in the year	(358,873)	(312,340)
Deferred in the year	289,517	259,150
	<u>395,223</u>	<u>464,579</u>

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

12. LEASING ARRANGEMENTS

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

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS

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

GREATER MANCHESTER IMMIGRATION AID UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS – comparatives

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

14. MOVEMENT IN FUNDS - continued

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

15. DESIGNATED FUNDS

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

Freehold Property Fund:

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

Anticipated costs relating to Building Refurbishments:

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

Work In Progress Fund:

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

Disbursements Fund:

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

Operating Reserve Fund:

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. PENSION CONTRIBUTIONS

Defined contribution pension scheme

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

Defined benefit pension scheme

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

17. RELATED PARTY DISCLOSURES

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

18. PROVISIONS

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

	2025	2024
	£	£
Irrecoverable VAT	-	22,153

19. LIMITED BY GUARANTEE

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