

**SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2022**

Registered Charity No. 1124034  
Company Registration No. 06245117

## SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

### INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS

## SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

### Report of the trustees for the year ended 31<sup>st</sup> March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

### Objectives and activities

The purposes of the charity are:

1. To provide practical support for migrant arrivals (in particular, but not exclusively, asylum seekers, and refugees).
2. To help in the promotion of integration.
3. To alleviate isolation.
4. To foster the development of community led well-being, culture, mental and physical initiatives which will impact on the lives of arrivals.
5. To encourage migrants to participate in volunteering activities.

The main activities are a group work programme that currently includes English tutoring and conversation, a Women's Group and a weekly Drop-in and a befriending service including one-to-one advocacy support to clients by providing direct advice and or sign-posting to specialist agencies, for example on housing.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through providing advocacy and support to asylum seekers, refugees and destitute asylum seekers. Clients are often single and alone, without the support of anyone from their own culture and often need help to understand the systems and regulations that they encounter.

SWAP offers practical support and help to overcome many barriers and problems through mentoring, training, volunteering opportunities and signposting to other help and support as required.

During this reporting period SWAP had a number of funding streams and unrestricted income that allowed us to provide a range of practical support services. In September 2021 funding from Refugee Action under the 'Step Change' programme (National Lottery Funded programme) allowed us to deliver 3 hubs: an 'outreach hub' in Leigh providing an access to point to services for those unable to access our premises in Wigan, a 'housing and move-on' hub every Thursday in our main building and a drop-in every Monday which focussed on helping improve peoples English by providing 2 English classes. SWAP was also a partner in the 'Navigating Asylum Partnership', funded by Refugee Action (using Comic Relief funding) to recruit volunteer 'Experts by Experience' who receive formal training to educate asylum seekers on the complicated asylum process. The Wigan Borough has one of the highest number of asylum seekers in the UK, including between 130 and 200 male asylum seekers living in a Home Office commissioned hotel. SWAP supported residents of the hotel by providing free toiletries and access to case work support. SWAP was a key member of the multi-agency group tasked with providing coordinated services to hotel residents. Throughout the

## **SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**

reporting period SWAP continued to work closely with local partners (education, health, Wigan Council and Serco), provided information on Covid safety, made referrals to food banks and community groceries.

### **A review of our achievements and performance**

People participating in structured programmes gain improved understanding of local culture, systems, structures, their rights and responsibilities and improved social network with less feeling of isolation.

People attending drop in sessions can be signposted to specialist services gain better knowledge of the services available and report improved physical and mental health as a result.

Through advocacy and advice refugees are more likely to be housed rather than face destitution.

People accessing English language support services reduce isolation in the host community and improve their ability to find employment when permitted to do so.

### **Financial review**

Details of the income and expenditure for the year are shown in the statement of financial activities on page 7. The chief source of income is currently grants from Refugee Action.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2022 was £51,713 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure plus a reasonable sum for redundancy payments should staff have to be released in the event of a reduction in grant income and activities. The trustees review the reserve policy annually consider that the current level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

We have developed policies and procedures to manage the risk within the organisation at all levels. The risk management policy has been developed to address the various risks facing the organisation and these are reviewed on a regular basis.

### **Plans for Future Periods**

SWAP successfully secured a 3 year lottery grant that will start in April 2022. This will allow us to deliver specific support to women and families, increase our English provision and recruit and train volunteer case workers. Combined with funding to deliver the Step Change programme, the

## **SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**

Navigating Asylum Partnership and income from room hire the Trustees are confident SWAP will have sufficient financial resources to deliver an effective programme of support.

### **Structure, governance and management**

SWAP is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11<sup>th</sup> May 2007. It is registered as a charity with the Charity Commission and is constituted under the said Memorandum and Articles of Association.

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting, with one third retiring annually.

### **Trustee induction and training**

Prospective trustees meet the Chair who explains the work of SWAP, and gives them information from the Charity Commission on the role of trustees (the Essential Trustee), and a copy of the Memorandum and Articles of Association of the company.

They are invited to attend a meeting of the board and are given current information about SWAP including the business plan to examine.

If they are willing to serve on the Board and the Board confirms their appointment, their details are then registered with Companies House and the Charity Commission by the secretary. All trustees are required to sign a declaration of interest form.

### **Organisation**

The board of trustees administers the charity. The board normally meets quarterly. A Project Co-ordinator is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Reference and administrative information**

Charity Name: Support for Wigan Arrivals Project (SWAP)

Charity Number: 1124034

Company Registration Number: 06245117

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)****Key management personnel: Trustees and Directors**

Madeleine Savage

Stephen Atherton

Helen Fairweather (resigned September 2021)

Phillip Roberts (resigned November 2021)

Susan Janet Decamp

Christopher Smith Chair

Jessica Drew

Rozhat Iskan

Lynn Taylor

Gordon Ramsdale

**Project Co-ordinator**

Michael Taylor

**Registered Office**

Penson Street Community Centre

Penson Street

Wigan

WN1 2LP

**Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**Bankers**

The Co-operative Bank plc

PO Box 250

Delf House

Southway

Skelmersdale

WN8 6WT

## SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

### Trustees responsibilities in relation to the financial statements

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

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



Christopher Smith  
Chair of Trustees

Date: 6<sup>th</sup> December 2022

## **Independent examiner's report to the trustees of SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 7 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*A.M. King*

AM King FCCA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 6<sup>th</sup> December 2022



## SUPPORT FOR WIGAN ARRIVALS PROJECT

7

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	4,882	-	4,882	8,030
Charitable Activities	(4)	3,118	76,425	79,543	107,580
Investment Income		-	-	-	-
<b>Total</b>		<b>7,800</b>	<b>76,425</b>	<b>84,225</b>	<b>113,610</b>
<b>Expenditure on:</b>					
Charitable Activities	(5)	11,881	68,204	80,085	97,717
<b>Total</b>		<b>11,881</b>	<b>68,204</b>	<b>80,085</b>	<b>97,717</b>
<b>Net income/(expenditure)</b>		<b>(4,081)</b>	<b>8,221</b>	<b>4,140</b>	<b>15,893</b>
Transfers between funds	(13)	(418)	418	-	-
<b>Net movement in funds</b>		<b>(4,499)</b>	<b>8,639</b>	<b>4,140</b>	<b>15,893</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(13)	79,212	10,811	90,023	74,130
<b>Total funds carried forward</b>	<b>(13)</b>	<b>74,713</b>	<b>19,450</b>	<b>94,163</b>	<b>90,023</b>

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

The notes on pages 10 to 17 form part of these accounts.

## SUPPORT FOR WIGAN ARRIVALS PROJECT

B

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	(8)	919	1,679
<b>Total fixed assets</b>		<u>919</u>	<u>1,679</u>
<b>Current assets:</b>			
Debtors	(10)	1,473	176
Cash at Bank & In Hand		89,128	94,025
<b>Total current assets</b>		<u>90,601</u>	<u>94,201</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(11)	3,357	5,857
<b>Net current assets or liabilities</b>		<u>83,244</u>	<u>88,344</u>
<b>Total assets less current liabilities</b>		<u>84,163</u>	<u>90,023</u>
<b>Total net assets or liabilities</b>		<u>84,163</u>	<u>90,023</u>
<b>The funds of the charity:</b>			
Restricted income funds	(13)	19,450	10,811
Unrestricted income funds	(13)	74,713	79,212
<b>Total charity funds</b>		<u>94,163</u>	<u>90,023</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

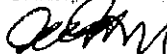
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 8th December 2022.

Christopher Smith

Chair of Trustees



The notes on pages 10 to 17 form part of these accounts.

# SUPPORT FOR WIGAN ARRIVALS PROJECT

9

## Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	4,140	15,883
Add back depreciation	760	1,158
Deduct investment income	-	-
Decrease/(Increase) in debtors	(1,297)	1,538
Increase/(decrease) in creditors	(2,500)	(17,884)
<b>Net cash used in operating activities</b>	<b>1,103</b>	<b>823</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	(1,500)
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>(1,500)</b>
<b>Increase/(decrease) in cash and cash equivalents during the year</b>	<b>1,103</b>	<b>(677)</b>
Cash and cash equivalents brought forward	94,025	94,902
<b>Cash and cash equivalents carried forward</b>	<b>95,128</b>	<b>94,025</b>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The charity does not have any costs of raising funds.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Furniture and Office Equipment 20%/33% on cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying the deductions to the pensions company.

**(l) Debtors**

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

**(m) Creditors and provisions**

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

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	4,682	-	4,682	6,030
	4,682	-	4,682	6,030

**Previous reporting period**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	6,030	-	6,030
	6,030	-	6,030

## SUPPORT FOR WIGAN ARRIVALS PROJECT

12

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Office Rent	2,255	-	2,255	928
Other income	113	-	113	802
Unrestricted grants:				
Arnold Clark	750	-	750	-
WMBC	-	-	-	18,085
Migrant Destitution Fund	-	-	-	1,370
Access Reach Fund	-	-	-	9,500
Restricted grants:				
Douglas Valley	-	557	557	1,000
Forever Manchester	-	-	-	3,740
HMRC CVJRS	-	1,800	1,800	800
NACCOM	-	2,687	2,687	5,333
Refugee Action	-	26,607	26,607	13,926
Refugee Action (National Lottery)	-	30,000	30,000	-
Unlimited Potential	-	-	-	5,000
WMBC - Isolation Support	-	13,044	13,044	-
WMBC	-	1,950	1,950	8,877
Big Lottery Fund	-	-	-	38,219
	<u>3,118</u>	<u>76,425</u>	<u>79,543</u>	<u>107,580</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Office Rent	928	-	928
Other Income	802	-	802
Unrestricted grants:			
WMBC	18,085	-	18,085
Migrant Destitution Fund	1,370	-	1,370
Access Reach Fund	9,500	-	9,500
Restricted grants:			
Douglas Valley	-	1,000	1,000
Forever Manchester	-	3,740	3,740
HMRC CVJRS	-	800	800
NACCOM	-	5,333	5,333
Refugee Action	-	13,926	13,926
Unlimited Potential	-	5,000	5,000
WMBC	-	8,877	8,877
Big Lottery Fund	-	38,219	38,219
	<u>30,685</u>	<u>76,895</u>	<u>107,580</u>

# SUPPORT FOR WIGAN ARRIVALS PROJECT

13

## 5. Expenditure

	Activities £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	67,513	67,513	73,031
Advertising	450	450	-
Bad Debts	(280)	(280)	280
Volunteer Expenses	142	142	192
Client Costs	3,156	3,156	5,379
Drop In Costs	-	-	68
Minor Equipment	388	388	1,733
Repairs and Maintenance	592	592	129
Subscriptions	89	89	-
Bank Charges	88	89	88
Utilities	1,936	1,936	1,215
Sundries	-	-	116
Telephone and IT	2,259	2,259	2,205
Insurance	709	709	680
Governance Costs	1,699	1,699	11,180
Post, Printing & Stationery	563	563	325
Depreciation	760	760	1,168
	<u>80,086</u>	<u>80,086</u>	<u>97,717</u>
Restricted funds		68,204	90,226
Unrestricted funds		<u>11,881</u>	<u>7,491</u>
		<u>80,086</u>	<u>97,717</u>

## 6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	900	900	type of expense
Professional Fees	13	-	13	type of expense
Payroll Bureau Fees	786	-	786	type of expense
	<u>799</u>	<u>900</u>	<u>1,699</u>	
Previous reporting period				
	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	876	876	type of expense
Consultancy	9,500	-	9,500	type of expense
Payroll Bureau Fees	804	-	804	type of expense
	<u>10,304</u>	<u>876</u>	<u>11,180</u>	

# SUPPORT FOR WIGAN ARRIVALS PROJECT

14

## 7. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	64,729	70,279
Social Security Costs	1,474	1,364
Pension Costs	1,310	1,398
	<u>67,513</u>	<u>73,031</u>
Charitable activities	67,513	73,031
Support costs	<u>67,513</u>	<u>73,031</u>

The average number of employees during the year was 3 (previous year: 4).

The charity considers its key management personnel comprises the trustees and Project Co-ordinator. The total employment benefits, including employer pension contributions of the key management personnel were £35,352 (previous year: £35,138). No employee has benefits in excess of £80,000 (previous year: none).

## 8. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	900	876
	<u>900</u>	<u>876</u>

## 9. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2021	6,731	6,731
Additions		
At 31 March 2022	<u>6,731</u>	<u>6,731</u>
Depreciation		
At 1 April 2021	5,052	5,052
Charge for Year	760	760
At 31 March 2022	<u>5,812</u>	<u>5,812</u>
NET BOOK VALUE		
At 31 March 2022	<u>919</u>	<u>919</u>
At 31 March 2021	<u>1,679</u>	<u>1,679</u>



# SUPPORT FOR WIGAN ARRIVALS PROJECT

15

## 10. Analysis of debtors

	2022	2021
	£	£
Debtors	1,300	-
Prepayments	173	176
	<u>1,473</u>	<u>176</u>

Debtors and prepayments related to restricted funds £113 (2021: £113) and unrestricted funds £1,473 (2021: £63).

## 11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	627	1,569
Short-term compensated absences (holiday pay)	-	-
Deferred Income	-	2,967
Other creditors and accruals	1,509	876
Taxation and social security costs	921	745
	<u>3,387</u>	<u>5,857</u>

## 12. Deferred Income

Deferred income comprises grants received in advance.

Balance as at 1 April 2021

2,667

Amount released to income earned from charitable activities

(2,667)

Amount deferred in year

-

Balance at 31 March 2022

-

## 13. Analysis of charitable funds

### Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	58,212	7,800	(11,881)	(418)	51,713
Designated Fund	23,000	-	-	-	23,000
	<u>70,212</u>	<u>7,800</u>	<u>(11,881)</u>	<u>(418)</u>	<u>74,713</u>

### Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	53,073	36,715	(28,739)	(4,837)	56,212
Designated Fund	20,000	-	-	3,000	23,000
	<u>73,073</u>	<u>36,715</u>	<u>(28,739)</u>	<u>(1,837)</u>	<u>78,212</u>

### Name of unrestricted fund:

General Fund

Designated Fund

### Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For redundancy and closure costs

# SUPPORT FOR WIGAN ARRIVALS PROJECT

16

## Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Big Lottery Fund	(418)	-	-	418	-
WMBC - Isolation Support	-	13,044	(13,044)	-	-
WMBC	8,877	1,950	(8,877)	-	1,950
Refugee Action	130	26,607	(26,737)	-	-
Refugee Action (National Lottery)	-	30,000	(12,500)	-	17,500
NACCOM	(2,491)	2,867	(176)	-	-
HMRC CVJRS	-	1,600	(1,600)	-	-
Forever Manchester	3,658	-	(3,658)	-	-
Douglas Valley	-	557	(587)	-	-
Big Lottery Building Capabilities	1,057	-	(1,057)	-	-
	10,811	76,425	(88,204)	418	19,460

## Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Big Lottery Fund	-	36,219	(39,975)	1,338	(418)
WMBC	-	8,877	-	-	8,877
Unlimited Potential	-	5,000	(5,000)	-	-
Refugee Action	-	13,928	(13,808)	9	130
NACCOM	-	5,333	(7,824)	-	(2,491)
HMRC CVJRS	-	800	(800)	-	-
Forever Manchester	-	3,740	(84)	-	3,656
Douglas Valley	-	1,000	(1,490)	490	-
Big Lottery Building Capabilities	1,057	-	-	-	1,057
	1,057	76,895	(68,978)	1,837	10,811

## Name of restricted fund:

Big Lottery Fund

WMBC - Isolation Support

WMBC

Refugee Action

Refugee Action (National Lottery)

NACCOM

HMRC CVJRS

Forever Manchester

Douglas Valley

Big Lottery Building Capabilities

## Description, nature and purpose of the fund

For core costs.

To support vulnerable asylum seekers.

For training and awareness raising sessions.

To help recently arrived asylum seekers understand the asylum process.

For Step Change Programme.

To provide generic support to asylum seekers and refugees.

For salary costs.

For emergency funding for food supplies and essential items during lockdown.

Towards culturally appropriate food and emergency provisions during lockdown.

To support the development of organisational capacity

## SUPPORT FOR WIGAN ARRIVALS PROJECT

17

## 14. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	919	-	-	919
Cash at bank and in hand	52,678	23,000	19,450	95,128
Other net current assets/(liabilities)	(1,884)	-	-	(1,884)
<b>Total</b>	<b>51,713</b>	<b>23,000</b>	<b>19,450</b>	<b>94,163</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	478	-	1,200	1,678
Cash at bank and in hand	58,860	23,000	12,165	94,025
Other net current assets/(liabilities)	(3,127)	-	(2,554)	(5,681)
<b>Total</b>	<b>56,211</b>	<b>23,000</b>	<b>10,811</b>	<b>90,026</b>

## 16. Financial Instruments

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