

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1124034
Company Registration No. 06245117

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

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SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 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.

In April 2022 SWAP started to deliver a package of services funded through the National Lottery Community Fund. A family Inclusion worker was recruited, who was able to set up two support groups for vulnerable asylum seeker and refugee women (one in Leigh, one in Wigan), and has trained volunteers, including from the refugee community, to provide befriending support.

SWAP continued to support asylum seekers living in the asylum contingency hotel, securing over 40 bicycles, donating 24 laptops, providing essential clothing and toiletries.

As part of the Greater Manchester Step Change programme, SWAP delivered 3 hubs across the Wigan Borough: an open drop-in for casework support every Monday at our base in Wigan, and outreach hub in Leigh every Tuesday, and a 'Housing Special' hub at our Wigan base. Our case worker takes the lead role in organising and delivering these services, providing support and

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information, referrals to food banks and clothing banks, securing donations of essential items and organising social activities.

In May 2022, the Navigating Asylum Partnership came to end. As part of the sustainability of the project, a number of YouTube videos have been created, outlining the asylum process in multiple languages, and together with a range of Open Source materials we hope we can continue to deliver support in this field.

English classes are a cornerstone of our work, and we deliver 6 classes per week. In May 2022, Wigan started receiving refugees from Ukraine, and SWAP offered two dedicated English classes every Friday. As people have settled into the Borough, we have amalgamated our English programme and all our classes are open to everyone.

The Borough has a large number of asylum seekers, with 1050 living in dispersed accommodation and a further 150 at the asylum contingency hotel. SWAP plays the lead role in advocating on the behalf of asylum seekers, ensuring services are coordinated and delivered in a strategic manner. Our relationship with stakeholders is key, and regular multi agency meetings with public, private and charitable organisations help ensure that the needs of our beneficiaries are addressed.

Our venue, Penson Street Community Centre, not only provides a source of income through room hire, but is used as a venue for the many settled refugees choosing to live in the Borough.

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 and Big Lottery Fund.

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 31st March 2023 was £62,125 of which £61,367 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

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

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 started 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 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 11th 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.

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

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:

Key management personnel: Trustees and Directors

Madeleine Savage (resigned February 2023)

Stephen Atherton

Susan Janet Decamp

Christopher Smith Chair

Jessica Drew

Rozhat Iskan

Lynn Taylor

Gordon Ramsdale

Emma Atherton (appointed February 2023)

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: 28th November 2023

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 31st March 2023, 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: 28th November 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	1,917	-	1,917	4,882
Charitable Activities	(4)	9,995	132,165	142,160	79,543
Investment Income		-	-	-	-
Total		11,912	132,165	144,077	84,225
Expenditure on:					
Charitable Activities	(5)	-	119,188	119,188	80,085
Total		-	119,188	119,188	80,085
Net Income/(expenditure)		11,912	12,977	24,889	4,140
Transfers between funds	(13)	-	-	-	-
Net movement in funds		11,912	12,977	24,889	4,140
Reconciliation of funds					
Total funds brought forward	(13)	74,713	19,450	94,163	90,023
Total funds carried forward	(13)	86,625	32,427	119,052	94,163

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.

BALANCE SHEET AS AT 31 MARCH 2023


	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(9)	758	919
Total fixed assets		758	919
Current assets:			
Debtors	(10)	728	1,473
Cash at Bank & In Hand		124,391	95,128
Total current assets		125,119	96,601
Liabilities:			
Creditors: Amounts falling due within one year	(11)	6,825	3,357
Net current assets or liabilities		118,294	93,244
Total assets less current liabilities		119,052	94,163
Total net assets or liabilities		119,052	94,163
The funds of the charity:			
Restricted income funds	(13)	32,427	19,450
Unrestricted income funds	(13)	86,625	74,713
Total charity funds		119,052	94,163

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 28th November 2023



Christopher Smith

Chair of Trustees

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

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	24,889	4,140
Add back depreciation	1,059	760
Deduct Investment Income	-	-
Decrease/(Increase) in debtors	745	(1,297)
Increase/(decrease) in creditors	3,468	(2,500)
Net cash used in operating activities	30,161	1,103
Cash flows from Investment activities:		
Interest	-	-
Purchase of fixed assets	(898)	-
Net cash provided by investing activities	(898)	-
Increase/(decrease) in cash and cash equivalents during the year	29,263	1,103
Cash and cash equivalents brought forward	95,128	94,025
Cash and cash equivalents carried forward	124,391	95,128

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 4 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.

Notes to the accounts

(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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	1,917	-	1,917	4,682
	1,917	-	1,917	4,682

Previous reporting period

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

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Office Rent	8,615	-	8,615	2,255
Other Income	-	-	-	113
Unrestricted grants:				
Arnold Clark	-	-	-	750
Asda	300	-	300	-
Greater Manchester GMUC	1,000	-	1,000	-
Migrant Destitution Fund	80	-	80	-
Restricted grants:				
Douglas Valley	-	-	-	557
HMRC CVJRS	-	-	-	1,600
NACCOM	-	-	-	2,667
Refugee Action	-	67,693	67,693	26,607
Refugee Action (National Lottery)	-	-	-	30,000
WMBC - Isolation Support	-	-	-	13,044
WMBC	-	1,000	1,000	1,950
Big Lottery Fund	-	63,472	63,472	-
	<u>9,995</u>	<u>132,165</u>	<u>142,160</u>	<u>79,543</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Office Rent	2,255	-	2,255
Other Income	113	-	113
Unrestricted grants:			
Arnold Clark	750	-	750
Restricted grants:			
Douglas Valley	-	557	557
HMRC CVJRS	-	1,600	1,600
NACCOM	-	2,667	2,667
Refugee Action	-	26,607	26,607
Refugee Action (National Lottery)	-	30,000	30,000
WMBC - Isolation Support	-	13,044	13,044
WMBC	-	1,950	1,950
	<u>3,118</u>	<u>76,425</u>	<u>79,543</u>

Notes to the accounts

5. Expenditure

	Activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on charitable activities:			
Employment Costs	99,121	99,121	67,513
Staff Training	155	155	-
Advertising	32	32	450
Bad Debts	-	-	(260)
Volunteer Expenses	250	250	142
Client Costs	3,478	3,476	3,156
Business Rates	329	329	-
Rent	1,950	1,950	-
Minor Equipment	-	-	388
Repairs and Maintenance	2,195	2,195	592
Subscriptions	-	-	89
Bank Charges	172	172	89
Utilities	1,164	1,164	1,936
Sundries	6	6	-
Telephone and IT	3,813	3,813	2,259
Insurance	778	778	709
Governance Costs	1,992	1,992	1,699
Post, Printing & Stationery	2,896	2,896	563
Depreciation	1,059	1,059	760
	<u>119,188</u>	<u>119,188</u>	<u>80,085</u>
Restricted funds		119,188	68,204
Unrestricted funds		-	11,881
		<u>119,188</u>	<u>80,085</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 2023	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Professional Fees	198	-	198	type of expense
Payroll Bureau Fees	864	-	864	type of expense
	<u>1,062</u>	<u>930</u>	<u>1,992</u>	

Previous reporting period

	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>	

Notes to the accounts

7. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	94,411	64,729
Social Security Costs	2,793	1,474
Pension Costs	1,917	1,310
	<u>99,121</u>	<u>67,513</u>
Charitable activities	99,121	67,513
Support costs	-	-
	<u>99,121</u>	<u>67,513</u>

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

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 £38,082 (previous year: £35,352). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	930	900
	<u>930</u>	<u>900</u>

9. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2022	6,731	6,731
Additions	898	898
At 31 March 2023	<u>7,629</u>	<u>7,629</u>
Depreciation		
At 1 April 2022	5,812	5,812
Charge for Year	1,059	1,059
At 31 March 2023	<u>6,871</u>	<u>6,871</u>
NET BOOK VALUE		
At 31 March 2023	<u>758</u>	<u>758</u>
At 31 March 2022	<u>919</u>	<u>919</u>

Notes to the accounts

10. Analysis of debtors

	2023	2022
	£	£
Debtors	574	1,300
Prepayments	154	173
	<u>728</u>	<u>1,473</u>

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £728 (2022: £1,473).

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	388	927
Short-term compensated absences (holiday pay)	-	-
Deferred Income	2,865	-
Other creditors and accruals	1,367	1,509
Taxation and social security costs	2,105	921
	<u>6,825</u>	<u>3,357</u>

12. Deferred Income

Deferred Income comprises grants received in advance.

Balance as at 1 April 2022

-

Amount released to Income earned from charitable activities

-

Amount deferred in year

2,985

Balance at 31 March 2023

2,985

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	51,713	11,912	-	(1,500)	62,125
Designated Fund	23,000	-	-	1,500	24,500
	<u>74,713</u>	<u>11,912</u>	<u>-</u>	<u>-</u>	<u>86,625</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	56,212	7,800	(11,881)	(418)	51,713
Designated Fund	23,000	-	-	-	23,000
	<u>79,212</u>	<u>7,800</u>	<u>(11,881)</u>	<u>(418)</u>	<u>74,713</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

Notes to the accounts

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Big Lottery Fund	-	63,472	(31,045)	-	32,427
WMBC	1,950	1,000	(2,950)	-	-
Refugee Action	-	67,693	(67,693)	-	-
Refugee Action (National Lottery)	17,500	-	(17,500)	-	-
	<u>19,450</u>	<u>132,165</u>	<u>(119,188)</u>	<u>-</u>	<u>32,427</u>

Previous reporting period

	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)	2,667	(176)	-	-
HMRC CVJRS	-	1,600	(1,600)	-	-
Forever Manchester	3,658	-	(3,656)	-	-
Douglas Valley	-	557	(557)	-	-
Big Lottery Building Capabilities	1,057	-	(1,057)	-	-
	<u>9,754</u>	<u>76,425</u>	<u>(67,147)</u>	<u>418</u>	<u>19,450</u>

Name of restricted fund:

Big Lottery Fund

WMBC

Refugee Action

Refugee Action (National Lottery)

Description, nature and purpose of the fund

For core costs.

For training and awareness raising sessions.

To help recently arrived asylum seekers understand the asylum process.

For Step Change Programme.

Notes to the accounts

14. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	758	-	-	758
Cash at bank and in hand	67,464	24,500	32,427	124,391
Other net current assets/(liabilities)	(6,097)	-	-	(6,097)
Total	62,125	24,500	32,427	119,052

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	919	-	-	919
Cash at bank and in hand	52,878	23,000	19,450	95,128
Other net current assets/(liabilities)	(1,884)	-	-	(1,884)
Total	51,713	23,000	19,450	94,163

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.

17. Operating Leases

	2023	2022
	£	£
Not later than one year	734	-
Later than one year and not later than five years	184	-
	918	-