

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

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

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 31<sup>st</sup> March 2024**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024 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 financial year, the Wigan Borough hosted one of the highest number of asylum seekers of any local authority in the UK, with 1200 asylum seekers living in dispersed accommodation (houses) and up to 250 single men living in two asylum contingency hotels. Wigan also hosted people fleeing the war in Ukraine and people from Afghanistan arriving on various resettlement schemes. Demand for our services was high, and utilising funding from various sources enabled us to deliver a range of support services.

Our highly popular women's groups (one in Wigan, one in Leigh), led by volunteers and including close work with other local voluntary organisations, these groups grew from an early cohort of vulnerable women to a thriving space where many of the volunteers were themselves initial referrals to the project. Befrienders attended the group, using it as a space to be re-energised, and

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

also to be paired with those who are needing support. The Family Inclusion worker continued to work in close partnership with Startwell, Maternity services including both of the specialist midwifery teams in the borough, Sexual Health services, "Family Hubs", Social Services, libraries, food-banks and pantries, charity shops, offering specific advice and guidance to many of these agencies and ensuring that Asylum Seeking families were able to access them without additional barriers.

The increased numbers of asylum seekers living in the Borough necessitated a more coordinated and strategic approach in delivering support. SWAP was a key contributor to a number of local authority lead strategic groups that focussed on supporting asylum seekers living in the hotels and those newly dispersed into asylum houses.

SWAP provides specific case work support on issues such as navigating the asylum process, accessing health, finding school placements and referring to specialist support agencies. An average of 90 asylum seekers and refugees per week attend our various 'hubs' for case work support, which includes our outreach hub in Leigh. Specific housing support is provided in collaboration with the local authorities Resettlement Team who operate out of our bases twice a week. Working with The Trussell Trust and The Brick and other smaller organisations, we have made 110 food parcel referrals (free food) and 150 food pantry referrals (subsidised food). We provided 80 refurbished bikes (Gearing Up Bikes) to newly arrived asylum seekers living in remote parts of the borough and gave out 200 free SIM cards (donated by Tesco's) to provide free internet access.

A key cornerstone to our work was the delivery of 6 English classes, with an average attendance of 28, and delivered by a team of dedicated volunteers and tutors. Improving peoples English skills is essential in helping them contribute to society and become less reliant on services. Furthermore, attending an English class is often the first point of contact, allowing us to get to know the service users, develop trust and in so doing encourage them to ask for support on a range of issues.

Unfortunately, the anti-refugee movement gained a strong footing in Wigan, with numerous campaigns and marches against the use of the asylum hotels. Various far right organisations jumped on this band wagon, including Britain First. Media attention was high, and Wigan was one of the main localities featured on the national news. Staff received training on how to deal with Far Right intervention (delivered by Hope Not Hate). Staff moral was further impacted by the tragic deaths of 2 asylum seekers (both suicide) and ongoing Serious Case Reviews concerning serious incidents (attempted murder, a community death and someone suffering life changing health conditions).

To 'lighten the mood' and provide some much valued social time for service users, volunteers and the local community, we organised a number of awareness raising and community events. Highlights include two trips to Chester Zoo whereby refugees from Ukraine spent time with refugees from other parts of the world, Hate Crime Awareness week, where refugees took part in various group work activities including an exercise to focus on their perceptions of themselves and how they feel other people perceive them, and, as usual, or extremely well attended Christmas Parties.

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.

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

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 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.

### **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 31<sup>st</sup> March 2024 was £58,640 of which £55,207 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.

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

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 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)

**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**

Stephen Atherton

Susan Janet Decamp

Christopher Smith (resigned September 2024)

Jessica Drew Chair

Rozhat Iskan

Lynn Taylor

Gordon Ramsdale (resigned September 2023)

Emma Atherton

**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



Jessica Drew

Chair of Trustees

Date: 21<sup>st</sup> November 2024



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**

I report on the accounts of the company for the period ended 31<sup>st</sup> March 2024, which are set out on pages 8 to 18.

### **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 43(2) of the Charities Act 1993 (the 1993 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 43 of the 1993 Act) ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 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 the Companies Act 2006, ; and
  - which are consistent 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.

AM King FCCA      *A.M. King*

Date: 21<sup>st</sup> November 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	1,001	-	1,001	1,917
Charitable Activities	(4)	7,623	125,667	133,290	142,160
Investment Income		-	-	-	-
<b>Total</b>		<b>8,624</b>	<b>125,667</b>	<b>134,291</b>	<b>144,077</b>
<b>Expenditure on:</b>					
Charitable Activities	(5)	12,109	122,363	134,472	119,188
<b>Total</b>		<b>12,109</b>	<b>122,363</b>	<b>134,472</b>	<b>119,188</b>
<b>Net income/(expenditure)</b>		<b>(3,485)</b>	<b>3,304</b>	<b>(181)</b>	<b>24,889</b>
Transfers between funds	(13)	-	-	-	-
<b>Net movement in funds</b>		<b>(3,485)</b>	<b>3,304</b>	<b>(181)</b>	<b>24,889</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(13)	86,625	32,427	119,052	94,163
<b>Total funds carried forward</b>	<b>(13)</b>	<b>83,140</b>	<b>35,731</b>	<b>118,871</b>	<b>119,052</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 11 to 18 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(9)	3,433	758
Total fixed assets		<u>3,433</u>	<u>758</u>
<b>Current assets:</b>			
Debtors	(10)	826	728
Cash at Bank & in Hand		157,178	124,391
Total current assets		<u>158,004</u>	<u>125,119</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(11)	42,566	6,825
Net current assets or liabilities		<u>115,438</u>	<u>118,294</u>
Total assets less current liabilities		118,871	119,052
<b>Total net assets or liabilities</b>		<u>118,871</u>	<u>119,052</u>
<b>The funds of the charity:</b>			
Restricted income funds	(13)	35,731	32,427
Unrestricted income funds	(13)	83,140	86,625
<b>Total charity funds</b>		<u>118,871</u>	<u>119,052</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:

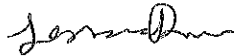
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 21st November 2024

Jessica Drew

Chair of Trustees



The notes on pages 11 to 18 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	(181)	24,889
Add back depreciation	2,025	1,059
Deduct investment income	-	-
Decrease/(increase) in debtors	(98)	745
Increase/(decrease) in creditors	35,741	3,468
<b>Net cash used in operating activities</b>	<b>37,487</b>	<b>30,161</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(4,700)	(898)
<b>Net cash provided by investing activities</b>	<b>(4,700)</b>	<b>(898)</b>
Increase/(decrease) in cash and cash equivalents during the year	32,787	29,263
Cash and cash equivalents brought forward	124,391	95,128
<b>Cash and cash equivalents carried forward</b>	<b>157,178</b>	<b>124,391</b>

**Notes to the accounts for the year ended 31st March 2024****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 3 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 for the year ended 31st March 2024

**(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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	1,001	-	1,001	1,917
	1,001	-	1,001	1,917

Previous reporting period

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

## Notes to the accounts for the year ended 31st March 2024

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Office Rent	6,363	-	6,363	8,615
Unrestricted grants:				
Asda	-	-	-	300
British Red Cross	1,020	-	1,020	-
Greater Manchester GMUC	-	-	-	1,000
Migrant Destitution Fund	240	-	240	80
Restricted grants:				
Refugee Action	-	60,488	60,488	67,693
WMBC	-	1,000	1,000	1,000
Big Lottery Fund	-	64,179	64,179	63,472
	<u>7,623</u>	<u>125,667</u>	<u>133,290</u>	<u>142,160</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Office Rent	8,615	-	8,615
Unrestricted grants:			
Asda	300	-	300
Greater Manchester GMUC	1,000	-	1,000
Migrant Destitution Fund	80	-	80
Restricted grants:			
Refugee Action	-	67,693	67,693
WMBC	-	1,000	1,000
Big Lottery Fund	-	63,472	63,472
	<u>9,995</u>	<u>132,165</u>	<u>142,160</u>

## Notes to the accounts for the year ended 31st March 2024

## 5. Expenditure

	Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	99,025	99,025	99,121
Freelance Fees	2,805	2,805	-
Staff Training	-	-	155
Advertising	-	-	32
Travel Expenses	1,785	1,785	-
Volunteer Expenses	687	687	250
Client Costs	6,081	6,081	3,476
Trips & Activities	1,838	1,838	-
Business Rates	110	110	329
Rent	2,340	2,340	1,950
Minor Equipment	2,644	2,644	-
Repairs and Maintenance	2,951	2,951	2,195
Subscriptions	108	108	-
Bank Charges	630	630	172
Utilities	3,555	3,555	1,164
Sundries	-	-	6
Telephone and IT	2,423	2,423	3,613
Insurance	849	849	778
Governance Costs	2,103	2,103	1,992
Post, Printing & Stationery	2,513	2,513	2,896
Depreciation	2,025	2,025	1,059
	<u>134,472</u>	<u>134,472</u>	<u>119,188</u>
Restricted funds		122,363	119,188
Unrestricted funds		12,109	-
		<u>134,472</u>	<u>119,188</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 2024	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Penalties	150	-	150	type of expense
Professional Fees	35	-	35	type of expense
Payroll Bureau Fees	988	-	988	type of expense
	<u>1,173</u>	<u>930</u>	<u>2,103</u>	

Previous reporting period

	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>	



## Notes to the accounts for the year ended 31st March 2024

## 7. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	94,394	94,411
Social Security Costs	2,836	2,793
Pension Costs	1,795	1,917
	<u>99,025</u>	<u>99,121</u>
Charitable activities	99,025	99,121
Support costs	-	-
	<u>99,025</u>	<u>99,121</u>

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

The charity considers its key management personnel comprises the trustees and Project Co-ordinator. The total employment benefits, including employer NI and pension contributions of the key management personnel were £44,885 (previous year: £38,082 (including employer pension contributions)). No employee has benefits in excess of £60,000 (previous year: none).

## 8. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	930	930
	<u>930</u>	<u>930</u>

## 9. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
<b>Cost</b>		
At 1 April 2023	7,629	7,629
Additions	4,700	4,700
At 31 March 2024	<u>12,329</u>	<u>12,329</u>
<b>Depreciation</b>		
At 1 April 2023	6,871	6,871
Charge for Year	2,025	2,025
At 31 March 2024	<u>8,896</u>	<u>8,896</u>
<b>NET BOOK VALUE</b>		
At 31 March 2024	<u>3,433</u>	<u>3,433</u>
At 31 March 2023	<u>758</u>	<u>758</u>

## Notes to the accounts for the year ended 31st March 2024

## 10. Analysis of debtors

	2024	2023
	£	£
Debtors	574	574
Prepayments	252	154
	<u>826</u>	<u>728</u>

Debtors and prepayments related to restricted funds £nil (2023: £nil) and unrestricted funds £826 (2023: £728).

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

	2024	2023
	£	£
Creditors	656	388
Overspent Cash	41	-
Short-term compensated absences (holiday pay)	-	-
Deferred Income	38,613	2,965
Other creditors and accruals	1,249	1,367
Taxation and social security costs	2,007	2,105
	<u>42,566</u>	<u>6,825</u>

## 12. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	2,965
Amount released to income earned from charitable activities	(2,965)
Amount deferred in year	<u>38,613</u>
Balance at 31 March 2024	<u>38,613</u>

## 13. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	62,125	8,624	(12,109)	-	58,640
Designated Fund	24,500	-	-	-	24,500
	<u>86,625</u>	<u>8,624</u>	<u>(12,109)</u>	<u>-</u>	<u>83,140</u>

## Previous reporting period

	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>

## 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 for the year ended 31st March 2024

## 13. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Big Lottery Fund	32,427	64,179	(64,179)	-	32,427
WMBC	-	1,000	-	-	1,000
Refugee Action	-	60,488	(58,184)	-	2,304
	<u>32,427</u>	<u>125,667</u>	<u>(122,363)</u>	<u>-</u>	<u>35,731</u>

## Previous reporting period

	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>

## Name of restricted fund:

Big Lottery Fund

WMBC

Refugee Action

## 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.

## Notes to the accounts for the year ended 31st March 2024

## 14. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	3,433	-	-	3,433
Cash at bank and in hand	96,947	24,500	35,731	157,178
Other net current assets/(liabilities)	(41,740)	-	-	(41,740)
<b>Total</b>	<b>58,640</b>	<b>24,500</b>	<b>35,731</b>	<b>118,871</b>

## Previous reporting period

	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)
<b>Total</b>	<b>62,125</b>	<b>24,500</b>	<b>32,427</b>	<b>119,052</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.

## 17. Operating Leases

	2024	2023
	£	£
Not later than one year	1,104	734
Later than one year and not later than five years	1,196	184
	<b>2,300</b>	<b>918</b>