

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

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 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 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 and review of achievements and performance

The trustees confirm that they have referred to the charity commission's guidance on public benefit when reviewing the charities aims and objectives. In planning future activities and setting the policies for the year.

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

The main activities of the charity are a structured programme of English classes, a Vulnerable Women's Support Group, a weekly Drop-In, outreach services, befriending and orientation, advocacy and case work, information on the asylum process and sign posting to specialist agencies.

During this financial reporting period, the Wigan Borough hosted 1235 asylum seekers living in dispersed accommodation (houses), one of the highest numbers of any local authority in the UK. Of these houses, just over a half of them housed families, women and children, whilst the remaining where houses of multiple occupancy for male asylum seekers. Based on nationally available data, just over one third would have arrived illegally on a small boat crossing the English Channel. Demand for our services was high, and funding from a variety of grants enabled us to deliver a range of support services.

SWAP continued to run a weekly women's group at our Wigan base, led by volunteers and including close work with other local voluntary organisations or projects. This group now runs almost entirely independently of the family inclusion worker due to the number of service users who have now become volunteers, and the projects run in collaboration with other organisations. Befrienders continue to attend the group as a space to be re-energised, and also to be paired with those who are needing support. Newly referred women continue to enter this group following referrals from partner agencies or via Casework.

The Family Inclusion worker was closely involved with the launch of the new model of work with vulnerable families in the borough – 'Family Hubs', established improved referral pathways, and ensured that the Asylum Seeking and Refugee cohort, with their additional vulnerabilities and limitations, are always considered when new services are launched. One adjustment to the model operated by the Local Authority is now that families do not have to be "registered" to access groups,

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which has removed a barrier, as has an increased number of groups which are just 'drop-in' and that our families find it easier to access than those 'courses' which require good English, fast fingers and sharp elbows to get booked on to. The Family Inclusion worker has also worked closely with the recently established specialist midwifery teams who support families with English as an additional language or those with high levels of vulnerability. This has led to these families having higher levels of engagement with both statutory and third sector support – because they are less likely to fall through the cracks of each assuming the other has made relevant referrals, and the trust established by SWAP for many years can be conferred to partner agencies when we encourage our families to take up offers of support.

An artist commissioned by Open Eye Gallery in Liverpool whose expertise is in collaborative community photography projects, worked with some of the women from SWAP. Results of the project included – work experience and now professional assignments for a woman who had been a photo journalist in her home country – she was able to do work within the project while seeking Asylum and have opportunities lined up for her when she was granted Refugee status; shared skills of photography, embroidery, cooking and interpreting which were used, grown and celebrated throughout the project; accessing and exhibiting in a mainstream gallery space and in public spaces within the borough and beyond, women and children contributing to and engaging with the arts and how it can celebrate their story; an exquisite banner which celebrates story, journey, skill and resilience in their stories.

Case work support was provided on issues such as navigating the asylum process, accessing health, finding school placements and referring to specialist support agencies. An average of 95 asylum seekers and refugees per week attend our various 'hubs' for case work support, which included our outreach hubs in Leigh and Ashton. Specific housing support is provided in collaboration with the local authorities Resettlement Team who operated out of our bases twice a week. Specific areas of support included:

Health

- GP registrations (including referral to HOIS)
- Appointments (GP, hospital etc)
- Assisting with the My GP app.
- Completing HC1 forms
- Special conditions (accessing stoma bags, insulin, prescriptions)

Asylum Support

- Liaising with Migrant Help (not receiving Aspen card, changing addresses having moved to the Borough,)
- Helping access lawyers
- Direct link with Serco for emergency issues (eg leaving hospital and requiring medical aids in Serco property)
- Scanning documents to lawyers
- Linking with Asylum Crisis Team at Refugee Action
- Referrals to Revive and GMIAU (appeals, immigration advice)
- Navigating the Asylum System – helping service users understand the asylum process through providing information

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Refugee Support

- Destitution support, including accessing Migrant Destitution Funds for fully refused and destitute asylum seekers
- Referrals to Revive for Family Re-union, travel documents etc.
- On-line bank account registration
- Driving licence applications

Education

- EMTAS referrals, especially for families who have arrived through Family Re-union
- School bus passes
- Sign-posting to college

Essential Items

- Sim cards, bikes, clothing, food banks, food pantries

Penalties and fines

- Appealing for NHS costs, train ticking fines, smoking, dropping litter

Working with The Trussell Trust and The Brick and other smaller organisations, we have made 105 food parcel referrals (free food) and 150 food pantry referrals (subsidised food). We provided 70 refurbished bikes (Gearing Up Bikes) to newly arrived asylum seekers living in remote parts of the borough, allowing them to participate in both our English classes and access a range of other essential services. We gave out 80 free SIM cards (donated by Tesco's) to provide time limited free internet access, whilst a local charity called 'Sport Re-Booted' generously donated 20 pairs of trainers.

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, one of the key moments of this reporting period was the aftermath of the Southport riots, where SWAP was targeted as a venue for an anti-migrant demonstration. Following advice from the police, we closed for 2 days. We also suffered a small number of other racist incidents, including finding a bag of pork hung on our entrance gate. Our clients also reported an increase in racism. Our colleagues in Community Safety informed us that of the people arrested during the Southport riots, more rioters were arrested coming from Wigan than any other local authority area. The narrative being played out on Social Media is extremely anti-migrant, and this sentiment appears to be growing in the local community. All of this took its toll on staff. We all live locally, and knowing that a huge and growing number of people disagree strongly with what we do and, quite frankly, hate our service users, impacts on our health and well-being. Fortunately, the board of trustees are fully aware of this and put measures in place to monitor our health and well-being and offer whatever support we feel that we need.

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Given the hostile and toxic environment within which we operate, SWAP had a crucial and fundamental role to play, that of a 'Safe Haven'. All bar one of English Classes are run by local volunteers. The nature of teaching people, positive interaction and helping them with their problems counteracts the negative and hostile situation our clients in which our clients feel they live. We acted as a tonic, demonstrating by our actions that the UK is a safe place, with many residents willing to help and assist those in greater need. Our building is physically very welcoming, with art work depicting various cultures and ethnicities and clear messages that we are Pro Refugee. The large numbers that we work with highlights this point, providing a safe place for people experiencing similar problems which helps create a sense of solidarity. It makes them feel that they are not on their own and that people are here to help. This was fundamental in ensuring people settled into the UK.

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 2025 was £31,034 of which £29,468 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 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.

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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.

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

Stephen Atherton

Susan Janet Decamp

Christopher Smith (resigned September 2024)

Jessica Drew Chair

Rozhat Iskan (resigned December 2024)

Lynn Taylor

Emma Atherton

SUPPORT FOR WIGAN ARRIVALS PROJECT (SWAP)**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

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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: 4th December 2025

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 31st March 2025, which are set out on pages 9 to 19.

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.

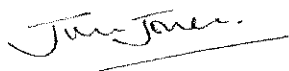
Basis of independent examiner's report

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.



Date: 4th December 2025

James Hilton Jones
Hilton Jones t/a Community Accountancy
Service Hollinwood Business Centre, Albert
Street, Oldham OL8 3QL

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	1,245	-	1,245	1,001
Charitable Activities	(4)	5,041	150,190	155,231	133,290
Investment Income		-	-	-	-
Total		6,286	150,190	156,476	134,291
Expenditure on:					
Charitable Activities	(5)	-	157,014	157,014	134,472
Total		-	157,014	157,014	134,472
Net income/(expenditure)		6,286	(6,824)	(538)	(181)
Transfers between funds	(13)	-	-	-	-
Net movement in funds		6,286	(6,824)	(538)	(181)
Reconciliation of funds					
Total funds brought forward	(13)	83,140	35,731	118,871	119,052
Total funds carried forward	(13)	89,426	28,907	118,333	118,871

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 12 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(9)	1,566	3,433
Total fixed assets		<u>1,566</u>	<u>3,433</u>
Current assets:			
Debtors	(10)	258	826
Cash at Bank & in Hand		120,769	157,178
Total current assets		<u>121,027</u>	<u>158,004</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	4,260	42,566
Net current assets or liabilities		<u>116,767</u>	<u>115,438</u>
Total assets less current liabilities		118,333	118,871
Total net assets or liabilities		<u>118,333</u>	<u>118,871</u>
The funds of the charity:			
Restricted income funds	(13)	28,907	35,731
Unrestricted income funds	(13)	89,426	83,140
Total charity funds		<u>118,333</u>	<u>118,871</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 4th December 2025

Jessica Drew

Chair of Trustees

The notes on pages 12 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	(538)	(181)
Add back depreciation	1,867	2,025
Deduct investment income	-	-
Decrease/(increase) in debtors	568	(98)
Increase/(decrease) in creditors	(38,306)	35,741
Net cash used in operating activities	(36,409)	37,487
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(4,700)
Net cash provided by investing activities	-	(4,700)
Increase/(decrease) in cash and cash equivalents during the year	(36,409)	32,787
Cash and cash equivalents brought forward	157,178	124,391
Cash and cash equivalents carried forward	120,769	157,178

Notes to the accounts for the year ended 31st March 2025

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 for the year ended 31st March 2025

(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
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(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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations	1,245	-	1,245	1,001
	<u>1,245</u>	<u>-</u>	<u>1,245</u>	<u>1,001</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations	1,001	-	1,001
	<u>1,001</u>	<u>-</u>	<u>1,001</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Office Rent	2,501	-	2,501	6,363
Unrestricted grants:				
British Red Cross	2,300	-	2,300	1,020
Migrant Destitution Fund	240	-	240	240
Restricted grants:				
Civic Power Fund	-	1,000	1,000	-
Refugee Action	-	45,152	45,152	60,488
WMBC	-	38,613	38,613	1,000
Big Lottery Fund	-	65,425	65,425	64,179
	<u>5,041</u>	<u>150,190</u>	<u>155,231</u>	<u>133,290</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Office Rent	6,363	-	6,363
Unrestricted grants:			
British Red Cross	1,020	-	1,020
Migrant Destitution Fund	240	-	240
Restricted grants:			
Refugee Action	-	60,488	60,488
WMBC	-	1,000	1,000
Big Lottery Fund	-	64,179	64,179
	<u>7,623</u>	<u>125,667</u>	<u>133,290</u>

Notes to the accounts for the year ended 31st March 2025

5. Expenditure

	Activities £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Expenditure on charitable activities:			
Employment Costs	111,981	111,981	99,025
Freelance Fees	2,730	2,730	2,805
Health & Safety	211	211	-
Staff Training	120	120	-
Advertising	647	647	-
Travel Expenses	357	357	1,785
Volunteer Expenses	212	212	687
Client Costs	5,036	5,036	6,081
Trips & Activities	18	18	1,838
Business Rates	205	205	110
Rent	300	300	2,340
Minor Equipment	670	670	2,644
Repairs and Maintenance	15,341	15,341	2,951
Subscriptions	-	-	108
Bank Charges	86	86	630
Utilities	4,851	4,851	3,555
Cleaning	93	93	-
Telephone and IT	5,150	5,150	2,423
Insurance	868	868	849
Governance Costs	2,118	2,118	2,103
Post, Printing & Stationery	4,153	4,153	2,513
Depreciation	1,867	1,867	2,025
	<u>157,014</u>	<u>157,014</u>	<u>134,472</u>
Restricted funds		157,014	122,363
Unrestricted funds		-	12,109
		<u>157,014</u>	<u>134,472</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 2025	Basis of apportionment
Accountancy Fees	-	958	958	type of expense
Professional Fees	118	-	118	type of expense
Payroll Bureau Fees	1,042	-	1,042	type of expense
	<u>1,160</u>	<u>958</u>	<u>2,118</u>	

Previous reporting period

	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>	

Notes to the accounts for the year ended 31st March 2025

7. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	105,931	94,394
Social Security Costs	3,785	2,836
Pension Costs	2,265	1,795
	<u>111,981</u>	<u>99,025</u>
Charitable activities	111,981	99,025
Support costs	-	-
	<u>111,981</u>	<u>99,025</u>

The average number of employees during the year was 5 (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 £44,352 (previous year: £44,885 (including employer pension contributions)). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	958	930
	<u>958</u>	<u>930</u>

9. Tangible Fixed Assets

	Furniture & Office Equipment	Total
	£	£
Cost		
At 1 April 2024	12,329	12,329
Additions	-	-
At 31 March 2025	<u>12,329</u>	<u>12,329</u>
Depreciation		
At 1 April 2024	8,896	8,896
Charge for Year	1,867	1,867
At 31 March 2025	<u>10,763</u>	<u>10,763</u>
NET BOOK VALUE		
At 31 March 2025	<u>1,566</u>	<u>1,566</u>
At 31 March 2024	<u>3,433</u>	<u>3,433</u>

Notes to the accounts for the year ended 31st March 2025

10. Analysis of debtors

	2025	2024
	£	£
Debtors	-	574
Prepayments	258	252
	<u>258</u>	<u>826</u>

Debtors and prepayments related to restricted funds £113 (2024: £nil) and unrestricted funds £145 (2024: £826).

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	591	656
Overspent Cash	-	41
Short-term compensated absences (holiday pay)	-	-
Deferred Income	-	38,613
Other creditors and accruals	1,336	1,249
Taxation and social security costs	2,333	2,007
	<u>4,260</u>	<u>42,566</u>

12. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2024	38,613
Amount released to income earned from charitable activities	(38,613)
Amount deferred in year	-
Balance at 31 March 2025	<u>-</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	58,640	6,286	-	(33,892)	31,034
Designated Fund	24,500	-	-	33,892	58,392
	<u>83,140</u>	<u>6,286</u>	<u>-</u>	<u>-</u>	<u>89,426</u>

Previous reporting period

	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>

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 2025

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Big Lottery Fund	32,427	65,425	(92,400)	-	5,452
Civic Power Fund	-	1,000	(733)	-	267
WMBC	1,000	38,613	(18,306)	-	21,307
Refugee Action	2,304	45,152	(45,575)	-	1,881
	<u>35,731</u>	<u>150,190</u>	<u>(157,014)</u>	<u>-</u>	<u>28,907</u>

Previous reporting period

	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>

Name of restricted fund:

Big Lottery Fund
Civic Power Fund
WMBC
Refugee Action

Description, nature and purpose of the fund

For core costs.
For client 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 2025

14. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	1,566	-	-	1,566
Cash at bank and in hand	33,205	58,392	29,172	120,769
Other net current assets/(liabilities)	(3,737)	-	(265)	(4,002)
Total	31,034	58,392	28,907	118,333

Previous reporting period

	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)
Total	58,640	24,500	35,731	118,871

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

	2025	2024
	£	£
Not later than one year	1,104	1,104
Later than one year and not later than five years	92	1,196
	1,196	2,300