

Company registration number: 06891597

Charity registration number: 1130363

Voices in Exile

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Voices in Exile**Contents**

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Voices in Exile**Reference and Administrative Details**

Trustees	Canon Kieron James O'Brien Reverend Andrew David Carlile Wingate Mr Adam James Saddler Hickie Ms Catherine O'Donnell Mr Nicholas Scott-Flynn Mr Alexander Sutton Mr Andrew Martyn Jackson Ms Jyoti Kakad Ms Ezinda Franklin-Houtzager
Principal Office	36 Upper Bedford Street Brighton England BN2 1JP The charity is incorporated in England & Wales.
Company Registration Number	06891597
Charity Registration Number	1130363
Independent Examiner	Lohur & Co Ltd Ground Floor 35 New England Road Brighton East Sussex BN1 4GG

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2020, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The trustees consider that the performance of the charity this year has been exceptional in the very difficult circumstances of this pandemic year. Although much of the funding received during this year was emergency, time-restricted Covid-related funding, the flexibility of some of our funders meant that we were nevertheless able to generate a surplus of £196,032 (2019 £126,863) and ended the year carrying forward assets of £523,272 (2019 £327,240), with unrestricted funds of £191,746 in line with our new reserves target (including designated funds of £11,811). The trustees consider this an extraordinary outcome in the circumstances, and one which puts us in good stead to weather the funding uncertainties ahead.

Many of these current funds however continue to be restricted, and significant work remains to be done to sustain current staffing levels and be in robust enough shape for the charity to continue to respond flexibly to emerging needs. The trustees are aware of the scarcity of available funds and employ rigorous budgetary controls to manage the assets of the charity.

The trustees would like to thank the following for their generosity in funding the work of VIE over this year:

- British Red Cross
- Paul Hamlyn Foundation
- People's Health Trust
- AB Charitable Trust
- Sam and Bella Sebba Trust
- Institute of Our Lady of Mercy
- Society of the Holy Child Jesus
- St. John the Baptist Church, Kemptown
- Brighton & Hove City Council
- Ministry of Housing, Communities & Local Government
- National Lottery Community Fund
- Sussex Community Fund
- Charities Aid Foundation
- DEFRA
- CAST
- Leathersellers Company Charitable Fund
- Pebble Trust
- Migration Exchange Respond and Adapt
- Lloyds Bank Foundation
- Society of Friends (Quakers)
- Community Justice Fund
- Infinity Foods

And a number of significant individual donors and small local community grants – thank you.

Strategic Report for the Year Ended 31 December 2020

This was a year unlike any other. In response to the onset of the Covid pandemic, like so many other charities and businesses, we had to transform from a frontline client-facing organisation to remote working almost overnight. Although hugely challenging and draining on the resources and resilience of staff and volunteers, the crisis also unexpectedly highlighted just how flexible, adaptable and creative we can be.

Drop-in advice and face-to-face appointments for advice and casework were replaced by phone and email sessions and virtual appointments. We saw an increase in requests for help from those with no recourse to public funds during this period, particularly from those with limited leave to remain who had lost work or paid hours as a result of the pandemic and who were not eligible for furlough. We saw an increase in requests for help from women with insecure immigration status trapped in abusive relationships that were exacerbated by lockdown; and a high number of requests for support from asylum seekers newly dispersed to Brighton and Hove during lockdown. Although the 'Everyone In' policy helped provide many of our homeless and destitute clients with accommodation over the first part of the year, changes to this policy saw many of our clients left street homeless as we headed into winter, and much of our frontline generalist advocacy work became focussed on the area of migrant homelessness, resulting in the (eventually) successful and significant High Court judgment in the case of *Ncube v BHCC*.

Our weekly independent food bank adapted to a food delivery service and demand more than doubled over this period. Over the year and with the help of a dedicated base of volunteer food packers and drivers we provided individually tailored and culturally appropriate food parcels, up-to-date translated information about services and Covid vaccines, play packs and support for home schooling to vulnerable and destitute clients and family members each week who would otherwise have struggled to access food and essentials, particularly during periods of lockdown.

We continued to support our resettled Syrian families remotely and, when possible, in person. One new family with multiple complex health needs arrived in difficult circumstances during lockdown early in the year and preparations were underway later in the year for another new family arrival expected in January 2021.

It became clear early on in the pandemic that many of our clients were extremely anxious and isolated, and that addressing the issue of digital poverty and illiteracy was crucial. In response we expanded our group work to include nearly 50 members, and directed time and resources to addressing digital exclusion so that service users had the equipment, connectivity and know-how to be able to join online meetings and remain engaged with services. Through expanding outreach and community engagement we were able to run sessions with public health advisers to address vaccine concerns, along with regular information and reassurance to support access to both migrant and mainstream statutory services. As restrictions eased slightly over the summer our groups were able to meet outdoors and visit green spaces and gardening projects. Participants described our group support as a lifeline.

During this period we also worked on strengthening our governance and infrastructure to ensure that we were in the best possible shape to emerge from the crisis intact. We recruited four new trustees and expanded and improved our internal capacity for HR, finance and admin functions. We commissioned an organisation-wide review of staff pay and conditions and organised a series of facilitated workshops focussing on staff wellbeing to help us think about how we could better look after ourselves and each other at this challenging time.

Voices in Exile

Strategic Report for the Year Ended 31 December 2020

Externally, we continued to lead on and participate in key local and regional strategic and operational networks and to contribute to consultations and policy initiatives on issues affecting our refugee and migrant service users, especially in relation to the disproportionate impact of Covid on our clients.

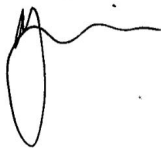
We ended the year exhausted and in the throes of another lockdown, but in a good position to move into 2021 as a stronger and more resilient organisation, having achieved some extraordinary achievements and outcomes for our clients against all odds.

Financial review

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

The strategic report was approved by the trustees of the charity on 14 September 2021 and signed on its behalf by:



Mr Adam James Saddler Hickie
Trustee

Voices in Exile

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objects and aims

Voices in Exile is constituted as a charitable company limited by guarantee and is therefore governed by its Memorandum and Articles of Association which are also its objects. The objects of the charity are to offer a holistic service, reflecting the needs of its service users, collectively and individually. This service has to be broad and flexible in order to encompass the wide range of people who are supported, namely asylum seekers, refugees and those with no recourse to public funds (just under half of whom have mental health or physical disabilities), and the extensive obstacles in all areas of life that these people can face. As one of the key support organisations in the Brighton & Hove area working with these groups, and with the closure of a huge amount of relevant services this year the need for these services is increasing dramatically.

Public benefit

The objectives of the charity fall within the criteria of section 3(1)(a), 3(1)(h) and section 3(1)(j) of the Charities Act 2011 and thereby the organisation, which has been established for charitable purposes, is for public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Going concern

During March 2020 the country was rocked by the impact of Covid-19 and Voice in Exile was not immune from this. As set out in the Strategic Report the Charity performed exceptionally well in truly unprecedented circumstances.

To combat the impact of Covid-19 the Charity undertook a targeted fundraising strategy and was very successful in raising additional funds in the summer of 2020. These funds have increased the Charity's unrestricted reserves to £523,272 at 31 December 2020 (2019 £327,240).

The continued support of key funders and securing new funding streams has meant that the Trustees consider the Charity to remain a going concern despite the challenges of the Covid-19 pandemic.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Risk management

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at sufficient levels, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks where they are identified.

Voices in Exile

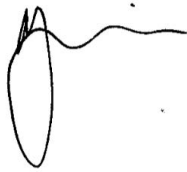
Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash and trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the trustees of the charity on 14 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mr Adam James Saddler Hickie', with a large, stylized initial 'A'.

Mr Adam James Saddler Hickie
Trustee

Voices in Exile

Statement of Trustees' Responsibilities

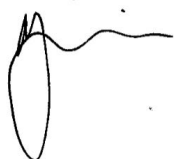
The trustees (who are also the directors of Voices in Exile for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 September 2021 and signed on its behalf by:



Mr Adam James Saddler Hickie
Trustee

Voices in Exile

Independent Examiner's Report to the trustees of Voices in Exile

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 25.

Respective responsibilities of trustees and examiner

As the charity's trustees of Voices in Exile (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Voices in Exile are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Voices in Exile's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Voices in Exile as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Deepak Lohur FCCA
Association of Chartered Certified Accountants

Ground Floor
35 New England Road
Brighton
East Sussex
BN1 4GG

27 September 2021

Voices in Exile**Statement of Financial Activities for the Year Ended 31 December 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	105,066	291,852	396,918	244,220
Charitable activities	4	2,216	123,464	125,680	180,316
Total Income		107,282	415,316	522,598	424,536
Expenditure on:					
Charitable activities	5	(4,749)	(321,817)	(326,566)	(297,673)
Total Expenditure		(4,749)	(321,817)	(326,566)	(297,673)
Net income		102,533	93,499	196,032	126,863
Transfers between funds		(32)	32	-	-
Net movement in funds		102,501	93,531	196,032	126,863
Reconciliation of funds					
Total funds brought forward		89,245	237,995	327,240	200,377
Total funds carried forward	18	191,746	331,526	523,272	327,240

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 18.

Voices in Exile**(Registration number: 06891597)**
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	225	1,440
Current assets			
Stocks	13	45	45
Debtors	14	49,867	55,206
Cash at bank and in hand	15	483,472	277,651
		533,384	332,902
Creditors: Amounts falling due within one year	16	(10,337)	(7,102)
Net current assets		523,047	325,800
Net assets		523,272	327,240
Funds of the charity:			
Restricted		331,526	237,995
Unrestricted income funds			
Designated Funds		11,811	11,811
General Funds		179,935	77,434
Total unrestricted funds		191,746	89,245
Total funds	18	523,272	327,240

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

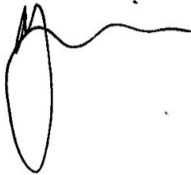
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 13 to 25 form an integral part of these financial statements.

Voices in Exile

(Registration number: 06891597)
Balance Sheet as at 31 December 2020

The financial statements on pages 9 to 25 were approved by the trustees, and authorised for issue on 14 September 2021 and signed on their behalf by:

A handwritten signature in black ink, consisting of a large, stylized 'A' followed by a series of loops and a horizontal line extending to the right.

Mr Adam James Saddler Hickie
Trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

Voices in Exile**Statement of Cash Flows for the Year Ended 31 December 2020**

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income		196,032	126,863
Adjustments to cash flows from non-cash items			
Depreciation		1,480	1,435
		197,512	128,298
Working capital adjustments			
Decrease/(increase) in debtors	14	5,339	(40,650)
Increase in creditors	16	3,235	1,292
Net cash flows from operating activities		206,086	88,940
Cash flows from investing activities			
Purchase of tangible fixed assets	12	(265)	-
Net increase in cash and cash equivalents		205,821	88,940
Cash and cash equivalents at 1 January		277,651	188,711
Cash and cash equivalents at 31 December		483,472	277,651

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 25 form an integral part of these financial statements.

1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

The address of its registered office is:

36 Upper Bedford Street
Brighton
England
BN2 1JP

These financial statements were authorised for issue by the trustees on 14 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Voices in Exile meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

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

Voices in Exile

Notes to the Financial Statements for the Year Ended 31 December 2020

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Notes to the Financial Statements for the Year Ended 31 December 2020

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Charity equipment	20% reducing balance
Office equipment	20% reducing balance
Computer equipment	25% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Voices in Exile

Notes to the Financial Statements for the Year Ended 31 December 2020

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 December 2020

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds	Restricted	Total
	General £	funds £	funds £
Donations and legacies;			
Donations from individuals	18,816	540	19,356
Grants, including capital grants;			
Grants from other organisations	86,250	291,312	377,562
Total for 2020	105,066	291,852	396,918
Total for 2019	32,040	212,180	244,220

Analysis of Donations and Grant Income	Unrestricted £	Restricted £	Total 2020 £
AB Charitable Trust	10,000	-	10,000
Brighton & Hove City Council (MESH)	-	45,637	45,637
CAST Catalyst Explore Programme	-	5,000	5,000
Community Justice Fund	-	25,000	25,000
DCMS	-	27,790	27,790
Migration Exchange Respond & Adapt Programme	30,000	-	30,000
National Lottery Covid-19 Response	-	34,974	34,974
Paul Hamlyn Foundation	20,000	50,000	70,000
People's Health Trust	-	10,878	10,878
The British Red Cross	-	6,510	6,510
Sam & Bella Sebba Charitable Trust	-	7,500	7,500
Sussex Crisis Fund	3,000	7,000	10,000
The Sussex Community Foundation (MESH)	-	10,000	10,000
Other	42,066	61,563	103,629
	105,066	291,852	396,918

4 Income from charitable activities

	Unrestricted funds	Restricted	Total
	General £	funds £	2020 £
Advisory services	2,216	230	2,446
Support services	-	123,234	123,234
	2,216	123,464	125,680
		Restricted funds	Total
		£	2019 £
Support services		180,316	180,316

5 Expenditure on charitable activities

		Unrestricted funds	Restricted	Total
	Note	General £	funds £	funds £
Support services		411	40,541	40,952
Grant funding of activities		-	9,080	9,080
Staff costs		3,930	234,428	238,358
Governance costs	6	408	37,768	38,176
Total for 2020		4,749	321,817	326,566
Total for 2019		11,519	286,154	297,673

	Activity undertaken directly	Grant funding of activity	Total expenditure
	£	£	£
Advisory services	61,488	-	61,488
Support services	217,822	9,080	226,902
Total for 2020	279,310	9,080	288,390
Total for 2019	236,348	17,664	254,012

In addition to the expenditure analysed above, there are also governance costs of £38,176 (2019 - £46,523) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Restricted	Total
	General £	funds £	funds £
Staff costs			
Pension costs	-	4,208	4,208
Other staff costs	1,126	835	1,961
Independent examiner fees			
Examination of the financial statements	720	-	720
Legal fees	1,507	-	1,507
Depreciation, amortisation and other similar costs	1,480	-	1,480
Other governance costs	(4,425)	32,725	28,300
Total for 2020	408	37,768	38,176
Total for 2019	1,797	44,725	46,522

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	1,480	1,435

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Voices in Exile**Notes to the Financial Statements for the Year Ended 31 December 2020**

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	238,358	191,132
Pension costs	4,208	2,862
Other staff costs	1,961	7,576
	244,527	201,570

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Direct charitable activities	11	8
Administration	1	-
	12	8

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	720	719

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Voices in Exile**Notes to the Financial Statements for the Year Ended 31 December 2020**

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	19,943	19,943
Additions	265	265
At 31 December 2020	20,208	20,208
Depreciation		
At 1 January 2020	18,503	18,503
Charge for the year	1,480	1,480
At 31 December 2020	19,983	19,983
Net book value		
At 31 December 2020	225	225
At 31 December 2019	1,440	1,440

13 Stock

	2020 £	2019 £
Stocks	45	45
	45	45

14 Debtors

	2020 £	2019 £
Trade debtors	1,370	38,500
Prepayments	36,575	4,680
Other debtors	11,922	12,026
	49,867	55,206

15 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	309	75
Cash at bank	483,163	19,840
Short-term deposits	-	257,736
	483,472	277,651

Voices in Exile**Notes to the Financial Statements for the Year Ended 31 December 2020**

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,744	2,089
Other taxation and social security	4,577	3,948
Other creditors	1,149	657
Accruals	1,867	408
	10,337	7,102

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,209 (2019 - £2,862).

18 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted					
General	77,434	107,282	(4,749)	(32)	179,935
Designated	11,811	-	-	-	11,811
Total unrestricted	89,245	107,282	(4,749)	(32)	191,746
Restricted	237,995	415,316	(321,817)	32	331,526
Total funds	327,240	522,598	(326,566)	-	523,272

Voices in Exile

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted					
General	65,749	32,053	(11,532)	(8,836)	77,434
Designated	11,811	-	-	-	11,811
Total unrestricted	77,560	32,053	(11,532)	(8,836)	89,245
Restricted	122,817	392,496	(286,154)	8,836	237,995
Total funds	200,377	424,549	(297,686)	-	327,240

19 Analysis of net assets between funds

	Unrestricted			Total funds
	General £	Designated £	Restricted £	£
Tangible fixed assets	(445)	-	670	225
Current assets	192,999	11,810	328,575	533,384
Current liabilities	(10,337)	-	-	(10,337)
Total net assets	182,217	11,810	329,245	523,272

	Unrestricted			Total funds
	General £	Designated £	Restricted £	£
Tangible fixed assets	770	-	670	1,440
Current assets	81,754	11,810	239,338	332,902
Current liabilities	(7,102)	-	-	(7,102)
Total net assets	75,422	11,810	240,008	327,240

20 Analysis of net funds

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	277,651	205,821	483,472
Net debt	277,651	205,821	483,472

Voices in Exile**Notes to the Financial Statements for the Year Ended 31 December 2020**

	At 1 January 2019 £	Financing cash flows £	At 31 December 2019 £
Cash at bank and in hand	188,711	88,940	277,651
Net debt	188,711	88,940	277,651
