

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 2023



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**Voices in Exile****Contents**

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**Voices in Exile****Reference and Administrative Details**

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**Charity Registration Number** 1130363

**Company Registration Number** 06891597

The charity is incorporated in England & Wales.

**Registered Office** 36 Upper Bedford Street  
Brighton  
England  
BN2 1JP

**Independent Examiner** Lohur & Co Ltd  
Chartered Certified Accountants and Registered Auditors  
35 New England Road  
Brighton  
East Sussex  
BN1 4GG

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## Voices in Exile

### Strategic Report for the Year Ended 31 December 2023

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The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2023, in compliance with s414C of the Companies Act 2006.

#### Financial review

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##### *Principal funding sources*

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

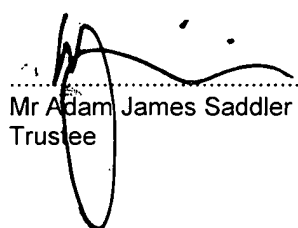
- British Red Cross
- Paul Hamlyn Foundation
- People's Health Trust
- AB Charitable Trust
- Access to Justice Foundation
- National Lottery Awards for All
- Department of Levelling Up and Communities
- Brighton & Hove Food Partnership
- Real Junk Food Project
- Sodexo
- Society of the Holy Child Jesus
- Catholic Parish of East Brighton
- Enjoolata Foundation
- Garfield Weston Foundation
- Diocesan Refugee Fund
- Brighton & Hove City Council
- Sussex Community Fund
- Lloyds Bank Foundation
- Society of Friends (Quakers)
- St. Anne's Trust
- Pebble Trust

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

##### *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 9 July 2024 and signed on its behalf by:

  
Mr Adam James Saddler Hickie  
Trustee

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## 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 2023.

### Objectives and activities

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#### *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.

#### *Objectives, strategies and activities*

This year was largely one of regrouping and consolidation after what felt like almost ceaseless tumult during and beyond the pandemic and the global upheaval caused by conflict in Afghanistan and Ukraine.

The city and region continued rapidly to adapt to new arrivals against a backdrop of increasingly negative anti-migrant media and government rhetoric, laws and policies including the misconceived Rwanda Scheme, the provisions of the Illegal Migration Bill (since passed into law) and, in relation to Channel crossings, the persistent and pernicious insistence of politicians to refer to 'boats' instead of 'people'.

We developed and continued to deliver a growing range of services and activities during this period, including:

- Dedicated OISC Level 2 immigration legal advice and casework for those without secure immigration status in East & West Sussex, including EU nationals with complex cases who still had not yet registered on the EU Settlement Scheme;
- Generalist advice and casework support for new and established migrant residents to access housing, asylum support, access to healthcare and to other services and entitlements through face-to-face and online appointments, phone and email advice, referrals, and 2nd tier advice to other professionals;
- Practical support through destitution/hardship grants in partnership with the British Red Cross;
- Practical support from our independent weekly food bank delivery service and, following the re-opening of the newly refurbished Fitzherbert Community Hub later in 2022, in person at our weekly collection service, providing tailor-made and generous parcels of nutritious and culturally appropriate food, including fresh fruit and veg from local food growers and providers;
- An expanded group work programme, running three weekly in-person groups for newly arrived and isolated residents to support wellbeing, digital inclusion, local orientation, connection with nature, social networks and personal resilience;
- A dedicated skills and employability project to support people with personal development, accessing language courses, vocational training, volunteering and employability, including pre-employability skills;

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## Voices in Exile

### Trustees' Report

- Growing our volunteer base to 40+ active volunteers working in a number of new roles including migrant support, food bank and casework support;
- Continuing to provide intensive casework support to resettled refugee families in Brighton & Hove, including a new stream of work supporting Afghan families following their arrival in the UK and (not so) temporary accommodation in bridging hotels;
- Continuing to provide phones, digital devices and wifi where possible and where otherwise people would find themselves digitally excluded from services, from learning opportunities and from making and maintaining social connections.

We also continued to consolidate our governance and infrastructure and completed work on developing our client management database AdvicePro, ensuring that all the outcomes set out in our strategic plan are embedded from the start so that we can track how the outputs and interventions in our day-to-day work contribute to these.

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 issues of migrant homelessness and the conditions and issues experienced by newly arrived asylum seekers - including unaccompanied asylum-seeking children - being housed in a growing number of 'contingency' hotels in the city and region.

We continued to prioritise staff wellbeing in the aftermath of Covid, with a number of staff events and workshops focussing on how to manage the stress and demands of frontline work, and ongoing provision of clinical supervision for all client-facing staff. And we were thrilled to welcome Little Amal, the 2m Syrian refugee puppet who has travelled across the world to spread her message of hope and humanity, to Voices.

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## Voices in Exile

### Trustees' Report

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#### *Fundraising disclosures*

The trustees are aware that the funding landscape remains a challenging one, and that again this year we have relied largely on funds carried forward to maintain some of our core services. Nevertheless, instead of the anticipated deficit we were able to maintain a small surplus of £58,227 (2022 £64,931) and ended the year carrying forward assets of £738,184 (2022 £679,957, with unrestricted funds of £377,239 in line with our reserves target (including designated funds of £90,160). The trustees consider this a good outcome in the circumstances.

The trustees are pleased to note that we are slowly increasing the proportion of unrestricted funds to enable us the greatest flexibility in responding to staffing and delivery needs; but are aware that there is currently hugely increased competition for fewer available funds. We employ rigorous budgetary controls to manage the assets of the charity.

Trustees would like to thank the following for their generosity in funding the work of ViE over this year:

- AB Charitable Trust
- Brighton & Hove City Council
- British Red Cross
- Enjoolata Foundation
- Glasspool Flexible Frontline Fund
- Lloyds Bank Foundation
- Pathway Homeless & Inclusion Health
- Paul Hamlyn Foundation
- National Lottery Cost of Living Fund
- Real Junk Food Project
- Refugee Homes Ltd.
- Sodexo Let's Stop Hunger
- Society of the Holy Child Jesus
- Sussex Community Foundation

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

#### *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**

The dedication of the Charity's employees and volunteers together with its incredible funders meant that the Charity navigated the Covid-19 global pandemic very well as we eventually shook off its final impacts in 2022.

The invasion of Ukraine by Russia has not impacted the charity's ability to operate and the Trustees do not consider this a significant risk that could impact going concern.

The continued support of key funders and the plans to secure new funding streams has meant that the Trustees consider the Charity to remain a going concern.

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## Voices in Exile

### Trustees' Report

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#### Trustees and officers

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The trustees and officers serving during the year and since the year end were as follows:

|           |                              |
|-----------|------------------------------|
| Trustees: | Mr Adam James Saddler Hickie |
|           | Ms Catherine O'Donnell       |
|           | Mr Nicholas Scott-Flynn      |
|           | Mr Alexander Sutton          |
|           | Mr Andrew Martyn Jackson     |
|           | Ms Jyoti Kakad               |

#### Structure, governance and management

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##### 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.

###### *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.

##### Statement of trustees' responsibilities

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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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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;



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## Voices in Exile

### Trustees' Report


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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9 July 2024 and signed on its behalf by:



.....  
Mr Adam James Saddler Hickie  
Trustee

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**Voices in Exile****Independent Examiner's Report to the trustees of Voices in Exile ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 the Company 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.

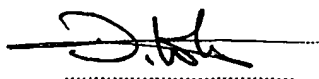
**Independent examiner's statement**

Since the Company'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.



For and on behalf of Lohur & Co Ltd  
Chartered Certified Accountants and Registered Auditors  
35 New England Road  
Brighton  
East Sussex  
BN1 4GG

Date: 10<sup>th</sup> July 2024.

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**Voices in Exile****Statement of Financial Activities for the Year Ended 31 December 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

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|                                    | Note      | Unrestricted<br>£ | Restricted<br>£  | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------------|-----------|-------------------|------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |           |                   |                  |                    |                    |
| Donations and legacies             | 3         | 211,299           | 157,428          | 368,727            | 348,736            |
| Charitable activities              | 4         | -                 | 317,361          | 317,361            | 268,908            |
| Other trading activities           | 5         | 100               | -                | 100                | -                  |
| <b>Total Income</b>                |           | <b>211,399</b>    | <b>474,789</b>   | <b>686,188</b>     | <b>617,644</b>     |
| <b>Expenditure on:</b>             |           |                   |                  |                    |                    |
| Raising funds                      |           | (55)              | -                | (55)               | -                  |
| Charitable activities              | 6         | (91,484)          | (536,422)        | (627,906)          | (552,712)          |
| <b>Total Expenditure</b>           |           | <b>(91,539)</b>   | <b>(536,422)</b> | <b>(627,961)</b>   | <b>(552,712)</b>   |
| <b>Net income/(expenditure)</b>    |           | <b>119,860</b>    | <b>(61,633)</b>  | <b>58,227</b>      | <b>64,932</b>      |
| Transfers between funds            |           | (111,041)         | 111,041          | -                  | -                  |
| <b>Net movement in funds</b>       |           | <b>8,819</b>      | <b>49,408</b>    | <b>58,227</b>      | <b>64,932</b>      |
| <b>Reconciliation of funds</b>     |           |                   |                  |                    |                    |
| Total funds brought forward        |           | 368,420           | 311,537          | 679,957            | 615,025            |
| <b>Total funds carried forward</b> | <b>19</b> | <b>377,239</b>    | <b>360,945</b>   | <b>738,184</b>     | <b>679,957</b>     |

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All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 19.

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The notes on pages 12 to 25 form an integral part of these financial statements.

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**Voices in Exile****(Registration number: 06891597)****Balance Sheet as at 31 December 2023**

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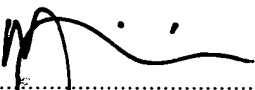
|   | Note | 2023<br>£       | 2022<br>£       |
|---|------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |      |                 |                 |
| Tangible assets                                       | 13   | 4,883           | 3,075           |
| <b>Current assets</b>                                 |      |                 |                 |
| Stocks  | 14   | 309             | -               |
| Debtors   | 15   | 162,564         | 177,292         |
| Cash at bank and in hand                              | 16   | 618,035         | 598,100         |
|   |      | <b>780,908</b>  | <b>775,392</b>  |
| <b>Creditors: Amounts falling due within one year</b> | 17   | <b>(47,607)</b> | <b>(98,510)</b> |
| <b>Net current assets</b>                             |      | <b>733,301</b>  | <b>676,882</b>  |
| <b>Net assets</b>                                     |      | <b>738,184</b>  | <b>679,957</b>  |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Restricted</b>                                     |      | <b>360,945</b>  | <b>311,536</b>  |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Designated Funds                                      |      | 90,160          | 252,411         |
| General Funds   |      | 287,079         | 116,010         |
| <b>Total unrestricted funds</b>                       |      | <b>377,239</b>  | <b>368,421</b>  |
| <b>Total funds</b>                                    | 19   | <b>738,184</b>  | <b>679,957</b>  |

For the financial year ending 31 December 2023 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.

The financial statements on pages 9 to 25 were approved by the trustees, and authorised for issue on 9 July 2024 and signed on their behalf by:

  
.....  
Mr Adam James Saddler Hickie  
Trustee

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The notes on pages 12 to 25 form an integral part of these financial statements.

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**Voices in Exile****Statement of Cash Flows for the Year Ended 31 December 2023**

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|  | Note | 2023<br>£      | 2022<br>£      |
|--|------|----------------|----------------|
| <b>Cash flows from operating activities</b>          |      |                |                |
| Net cash income                                      |      | 58,227         | 64,932         |
| <b>Adjustments to cash flows from non-cash items</b> |      |                |                |
| Depreciation   |      | 1,462          | 934            |
|  |      | <b>59,689</b>  | <b>65,866</b>  |
| <b>Working capital adjustments</b>                   |      |                |                |
| Increase in stocks                                   | 14   | (309)          | -              |
| Decrease/(increase) in debtors                       | 15   | 14,728         | (96,818)       |
| (Decrease)/increase in creditors                     | 17   | (50,903)       | 91,524         |
| <b>Net cash flows from operating activities</b>      |      | <b>23,205</b>  | <b>60,572</b>  |
| <b>Cash flows from investing activities</b>          |      |                |                |
| Acquisitions of tangible assets                      |      | (3,270)        | (1,560)        |
| <b>Net increase in cash and cash equivalents</b>     |      | <b>19,935</b>  | <b>59,012</b>  |
| Cash and cash equivalents at 1 January               |      | 598,100        | 539,088        |
| <b>Cash and cash equivalents at 31 December</b>      |      | <b>618,035</b> | <b>598,100</b> |

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

## 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

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 9 July 2024.

## 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### *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.

## 2 Accounting policies (continued)

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### *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.

All resources expended are inclusive of irrecoverable VAT.

### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### *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.

### *Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### *Governance costs*

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

### *Government grants*

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### *Irrecoverable VAT*

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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## 2 Accounting policies (continued)

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### *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.

### *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 |
|--------------------|------------------------------|
| 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.



## 2 Accounting policies (continued)

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### *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.

### *Fund structure*

Unrestricted income funds are general funds that are available for use at the trustees 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*

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#### *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.

**2 Accounting policies (continued)**

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*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**

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|                                   | Unrestricted funds |                          |                  |
|-----------------------------------|--------------------|--------------------------|------------------|
|                                   | General<br>£       | Restricted<br>funds<br>£ | Total funds<br>£ |
| Donations and legacies;           |                    |                          |                  |
| Donations from individuals        | 14,444             | 1,264                    | 15,708           |
| Gift aid reclaimed                | 203                | -                        | 203              |
| Grants, including capital grants; |                    |                          |                  |
| Government grants                 | 5,149              | 685                      | 5,834            |
| Grants from other organisations   | 191,503            | 155,479                  | 346,982          |
| <b>Total for 2023</b>             | <b>211,299</b>     | <b>157,428</b>           | <b>368,727</b>   |
| <b>Total for 2022</b>             | <b>169,126</b>     | <b>179,610</b>           | <b>348,736</b>   |

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**3 Income from donations and legacies (continued)**

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*Analysis of grant income*

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Grant income included above is analysed as follows:

|  | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£      | 2022<br>£      |
|--|-------------------|-----------------|----------------|----------------|
| Brighton & Hove City Council (COMF)                  | -                 | -               | -              | 34,275         |
| Brighton & Hove City Council (EEA immigration)       | -                 | -               | -              | 27,003         |
| Brighton & Hove City Council (Food Bank)             | -                 | -               | -              | 2,171          |
| Brighton & Hove City Council (Winter crisis funding) | -                 | -               | -              | 3,000          |
| AB Charitable Trust                                  | 27,500            | -               | 27,500         | 25,000         |
| Access To Justice Foundation                         | -                 | -               | -              | 12,196         |
| Brighton & Hove Food Partnership                     | -                 | -               | -              | 8,800          |
| Brighton & Hove City Council (HSF)                   | -                 | 8,000           | 8,000          | 9,000          |
| Paul Hamlyn Foundation                               | 55,000            | -               | 55,000         | 50,000         |
| Pebble Trust   | -                 | -               | -              | 5,000          |
| British Red Cross                                    | -                 | 11,720          | 11,720         | 5,400          |
| Refugee Homes  | -                 | 73,845          | 73,845         | 12,755         |
| Garfield Weston Foundation                           | 25,000            | -               | 25,000         | -              |
| Real Junk Food Project                               | -                 | 7,410           | 7,410          | -              |
| Sodexo   | -                 | -               | -              | 10,000         |
| Enjoolata Foundation                                 | -                 | -               | -              | 5,000          |
| Pathway  | -                 | 10,000          | 10,000         | -              |
| St Annes Trust                                       | -                 | -               | -              | 5,000          |
| Society of the Holy Child Jesus                      | 10,000            | -               | 10,000         | 15,000         |
| Lloyds Bank Foundation                               | 25,000            | -               | 25,000         | 2,250          |
| Sussex Community Fund                                | -                 | 5,000           | 5,000          | 10,000         |
| National Lottery                                     | 13,340            | 33,293          | 46,633         | -              |
| Other  | 55,459            | 8,160           | 63,619         | 106,886        |
|  | <b>211,299</b>    | <b>157,428</b>  | <b>368,727</b> | <b>348,736</b> |

## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 4 Income from charitable activities

|                   |                          | Total<br>2023<br>£ |
|-------------------|--------------------------|--------------------|
|                   | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
| Advisory services | 5,100                    | 5,100              |
| Support services  | 312,261                  | 312,261            |
|                   | 317,361                  | 317,361            |
|                   | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
| Advisory services | 1,150                    | 1,150              |
| Support services  | 267,758                  | 267,758            |
|                   | 268,908                  | 268,908            |

#### 5 Income from other trading activities

|  | Unrestricted<br>funds |                  |
|--|-----------------------|------------------|
|  | General<br>£          | Total funds<br>£ |
| Trading income;<br>Sales of goods and services | 100                   | 100              |
| <b>Total for 2023</b>                          | <b>100</b>            | <b>100</b>       |

#### 6 Expenditure on charitable activities

|                       | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------|-----------------------|---------------------|----------------|
|                       | General<br>£          | £                   | £              |
| Advisory services     | -                     | 136,536             | 136,536        |
| Support services      | -                     | 254,276             | 254,276        |
| Other Services        | 86,782                | 145,610             | 232,392        |
| <b>Total for 2023</b> | <b>86,782</b>         | <b>536,422</b>      | <b>623,204</b> |
| <b>Total for 2022</b> | <b>70,511</b>         | <b>481,046</b>      | <b>551,557</b> |

**6 Expenditure on charitable activities (continued)**

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|                       | <b>Activity<br/>undertaken<br/>directly<br/>£</b> | <b>Activity<br/>support<br/>costs<br/>£</b> | <b>Total<br/>expenditure<br/>£</b> |
|-----------------------|---|---|------------------------------------|
| Advisory services     | 125,019   | 14,517                                      | 139,536                            |
| Support services      | 233,465   | 20,811                                      | 254,276                            |
| Other services        | 229,392   | -   | 229,392                            |
| <b>Total for 2023</b> | <b>587,876</b>                                    | <b>35,328</b>                               | <b>623,204</b>                     |
| <b>Total for 2022</b> | <b>437,228</b>                                    | <b>114,329</b>                              | <b>551,557</b>                     |

In addition to the expenditure analysed above, there are also governance costs of £4,702 (2022 - £1,155) which relate directly to charitable activities. See note 7 for further details.

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**7 Analysis of governance and support costs**

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**Governance costs**

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|   | <b>Unrestricted funds</b> |                                   |                          |
|---|---------------------------|-----------------------------------|--------------------------|
|   | <b>General<br/>£</b>      | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds<br/>£</b> |
| Staff costs                             |                           |                                   |                          |
| Wages and salaries                      | 3,183                     | -                                 | 3,183                    |
| Independent examiner fees               |                           |                                   |                          |
| Examination of the financial statements | 720                       | -                                 | 720                      |
| Other governance costs                  | 799                       | -                                 | 799                      |
| <b>Total for 2023</b>                   | <b>4,702</b>              | <b>-</b>                          | <b>4,702</b>             |
| <b>Total for 2022</b>                   | <b>813</b>                | <b>342</b>                        | <b>1,155</b>             |

**8 Net incoming/outgoing resources**

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Net incoming resources for the year include:

|                              | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Depreciation of fixed assets | 1,462             | 934               |

**9 Trustees remuneration and expenses**

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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.

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**10 Staff costs**

The aggregate payroll costs were as follows:

|  | 2023<br>£      | 2022<br>£      |
|--|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 462,998        | 378,868        |
| Pension costs                            | 8,999          | 7,011          |
| Other staff costs                        | 5,457          | 9,045          |
|  | <b>477,454</b> | <b>394,924</b> |

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

|                              | 2023<br>No | 2022<br>No |
|------------------------------|------------|------------|
| Direct charitable activities | 16         | 13         |
| Administration               | 2          | 2          |
|                              | <b>18</b>  | <b>15</b>  |

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

**11 Independent examiner's remuneration**

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| Examination of the financial statements | 720       | 720       |

**12 Taxation**

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

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**13 Tangible fixed assets**

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|                            | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|--|--------------------|
| <b>Cost</b>                |  |                    |
| At 1 January 2023          | <b>4,285</b>                             | <b>4,285</b>       |
| Additions                  | <b>3,270</b>                             | <b>3,270</b>       |
| <b>At 31 December 2023</b> | <b>7,555</b>                             | <b>7,555</b>       |
| <b>Depreciation</b>        |  |                    |
| At 1 January 2023          | <b>1,210</b>                             | <b>1,210</b>       |
| Charge for the year        | <b>1,462</b>                             | <b>1,462</b>       |
| <b>At 31 December 2023</b> | <b>2,672</b>                             | <b>2,672</b>       |
| <b>Net book value</b>      |  |                    |
| <b>At 31 December 2023</b> | <b>4,883</b>                             | <b>4,883</b>       |
| At 31 December 2022        | <b>3,075</b>                             | <b>3,075</b>       |

**14 Stock**

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|        | <b>2023<br/>£</b> |
|--------|-------------------|
| Stocks | <b>309</b>        |
|        | <b>309</b>        |

**15 Debtors**

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|                | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|----------------|-------------------|-------------------|
| Trade debtors  | <b>102,455</b>    | 5,350             |
| Prepayments    | <b>6,633</b>      | 7,149             |
| Accrued income | <b>46,633</b>     | 157,234           |
| Other debtors  | <b>6,843</b>      | 7,559             |
|                | <b>162,564</b>    | <b>177,292</b>    |



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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**16 Cash and cash equivalents**

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|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash on hand | 58             | 75             |
| Cash at bank | 617,977        | 598,025        |
|              | <b>618,035</b> | <b>598,100</b> |

**17 Creditors: amounts falling due within one year**

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|                                    | 2023<br>£     | 2022<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 13,358        | 5,876         |
| Other taxation and social security | 9,248         | 10,466        |
| Other creditors                    | 1             | 1,785         |
| Accruals                           | 25,000        | 80,383        |
|                                    | <b>47,607</b> | <b>98,510</b> |

**18 Pension and other schemes**

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*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 £8,999 (2022 - £7,011).

## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 19 Funds

|                           | Balance at<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£   | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|----------------------------|----------------------------|------------------|---|
| <b>Unrestricted</b>       |                                      |                            |                            |                  |   |
| General                   | 116,010                              | 211,399                    | (91,539)                   | 51,209           | 287,079                                   |
| Designated                | 252,410                              | -                          | -                          | (162,250)        | 90,160                                    |
| <b>Total unrestricted</b> | <b>368,420</b>                       | <b>211,399</b>             | <b>(91,539)</b>            | <b>(111,041)</b> | <b>377,239</b>                            |
| <b>Restricted</b>         | <b>311,537</b>                       | <b>474,789</b>             | <b>(536,422)</b>           | <b>111,041</b>   | <b>360,945</b>                            |
| <b>Total funds</b>        | <b>679,957</b>                       | <b>686,188</b>             | <b>(627,961)</b>           | <b>-</b>         | <b>738,184</b>                            |

|                           | Balance at<br>1 January<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Balance at<br>31<br>December<br>2022<br>£ |
|---------------------------|--------------------------------------|----------------------------|----------------------------|-----------------|---|
| <b>Unrestricted</b>       |                                      |                            |                            |                 |   |
| General                   | 211,043                              | 169,126                    | (73,185)                   | (190,974)       | 116,010                                   |
| Designated                | 133,811                              | -                          | -                          | 118,600         | 252,411                                   |
| <b>Total unrestricted</b> | <b>344,854</b>                       | <b>169,126</b>             | <b>(73,185)</b>            | <b>(72,374)</b> | <b>368,421</b>                            |
| <b>Restricted</b>         | <b>270,171</b>                       | <b>448,518</b>             | <b>(479,527)</b>           | <b>72,374</b>   | <b>311,536</b>                            |
| <b>Total funds</b>        | <b>615,025</b>                       | <b>617,644</b>             | <b>(552,712)</b>           | <b>-</b>        | <b>679,957</b>                            |

#### 20 Analysis of net funds

|                          | At 1 January<br>2023<br>£ | Financing<br>cash flows<br>£ | At 31<br>December<br>2023<br>£ |
|--------------------------|---------------------------|------------------------------|--------------------------------|
| Cash at bank and in hand | 598,100                   | 19,935                       | 618,035                        |
| <b>Net debt</b>          | <b>598,100</b>            | <b>19,935</b>                | <b>618,035</b>                 |

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2023**

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**20 Analysis of net funds (continued)**

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|                          | At 1 January<br>2022<br>£ | Financing<br>cash flows<br>£ | At 31<br>December<br>2022<br>£ |
|--------------------------|---------------------------|------------------------------|--------------------------------|
| Cash at bank and in hand | 539,088                   | 59,012                       | 598,100                        |
| <b>Net debt</b>          | <b>539,088</b>            | <b>59,012</b>                | <b>598,100</b>                 |

**21 Related party transactions**

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There were no related party transactions in the year.

**22 Analysis of net assets between funds**

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|                         | Unrestricted   |                 |                 | Total funds<br>£ |
|-------------------------|----------------|-----------------|-----------------|------------------|
|                         | General<br>£   | Designated<br>£ | Restricted<br>£ |                  |
| Tangible fixed assets   | 4,883          | -               | -               | 4,883            |
| Current assets          | 329,233        | 90,160          | 361,515         | 780,908          |
| Current liabilities     | (47,607)       | -               | -               | (47,607)         |
| <b>Total net assets</b> | <b>286,509</b> | <b>90,160</b>   | <b>361,515</b>  | <b>738,184</b>   |

|                         | Unrestricted   |                 |                 | Total funds<br>£ |
|-------------------------|----------------|-----------------|-----------------|------------------|
|                         | General<br>£   | Designated<br>£ | Restricted<br>£ |                  |
| Tangible fixed assets   | 3,075          | -               | -               | 3,075            |
| Current assets          | 211,447        | 252,409         | 311,536         | 775,392          |
| Current liabilities     | (98,510)       | -               | -               | (98,510)         |
| <b>Total net assets</b> | <b>116,012</b> | <b>252,409</b>  | <b>311,536</b>  | <b>679,957</b>   |