

Company registration number: 06891597

Charity registration number: 1130363

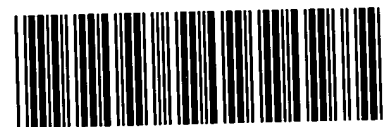
## **Voices in Exile**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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

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Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 29

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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

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

### 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, 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.

#### Overview

In 2024, Voices in Exile continued to provide essential support to refugees and asylum seekers, adapting to a challenging political and economic landscape. Following a competitive tender process, we successfully won a new Home Office-funded resettlement contract with Brighton and Hove City Council, with a new focus on employability and ESOL. With rising political tensions, increased demand for services, and growing competition for funding, we nevertheless continued to expand our staff team, our turnover and our carry-forward, maintaining our commitment to delivering holistic, person-centred services. The charity also expanded its outreach, improved staff wellbeing, and overhauled its communications. Despite staffing challenges and ongoing systemic pressures, we remain dedicated to advocating for migrant rights and building long-term resilience within the communities we serve.

#### Resettlement

Following the evacuation of 15,000 people to Britain from Kabul in August 2021, Voices in Exile was given the Home Office funded local authority contract from Brighton and Hove City Council to provide wraparound casework and accommodation preparation for 50 - 70 clients a year. Towards the end of 2023, the council informed us that the size of the contract necessitated a formal competitive procurement process and consulted with us about changes to the aims and objectives of the contract. With support from a pro bono consultant (funded by the Lloyds Bank Foundation) and much input from senior managers, we tendered for the contract and were successful, despite much local, national and international competition. The process was extremely time-consuming for staff and senior managers in particular, and took place at the expense of other fundraising. The new contract went live from October 1st, placing greater emphasis on ESOL and employability, and has required adjustments from staff and clients alike. The two-year programme helps families secure housing, access healthcare and education, build financial stability, and develop skills for work. Every resettled client receives a structured resettlement plan, including English language support, employability training, and cultural orientation.

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## **Voices in Exile**

### **Trustees' Report**

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#### **Challenges in 2024**

Political context: Europe saw a clear shift to the right, with both the European elections and national polls in France, Portugal, Belgium, and Austria showing a move towards right-wing and extreme-right politics. In the US, Trump won a second term and there was a noticeable shift toward right-wing policies, particularly on issues related to immigration and national security. While Labour won the 2024 General Election in the UK, Reform gained 14% of the vote, and 5 new seats in parliament. Despite the change of government, there has been little change in anti-migrant rhetoric or policy. While the Rwanda plans have been scrapped, the political and media focus has remained on 'illegal' migration and the boats rather than the creation of safe and legal routes. Following stabbings in Southport in July, far-right anti-immigration riots occurred, fuelled by false claims that the perpetrator was a Muslim and an asylum seeker. Although there were no riots in Brighton (just a show of strength against racism), Voices' clients were nevertheless afraid, and we have adapted our services accordingly.

#### *Objectives, strategies and activities*

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##### **Fundraising**

The sector has become increasingly squeezed, with demand for our services increasing against a background of rising costs and worsening poverty. As a result, funding bids to trusts and foundations - our main source of income outside of the BHCC resettlement contract - have become very competitive, with a much lower success rate as a result. Need has increased and there is less to go around.

##### **Staff turnover**

We lost four key members of staff during 2024: our immigration advice and casework manager, immigration caseworker, generalist advice and casework manager and resettlement manager. Our director of over 7 years also announced that she would be stepping down in 2025. As a result, recruitment and succession planning has taken much capacity of the senior management, again at the expense of fundraising and strategic development.

##### **Accommodation**

More than 1,300 asylum seekers are in contingency accommodation in the South East region, which includes asylum hotels. Recent hotel closures have meant people being moved across the country at short notice, and although the move-on period for newly-granted refugees has now been extended, we are still experiencing the ramifications of the homelessness caused by the previous period shortened under the Conservative Government.

##### **The EU Settlement Scheme (EUSS)**

The EUSS has created pressures on our work. The casework involved in this is particularly complex for several reasons: First, applications submitted now require evidence that the applicant lived in the UK almost three years ago. Some evidence types, such as old leases or contracts, become harder to source as time passes. Second, applicants coming forward more than a year after the deadline may be more likely to have vulnerabilities that prevented them from applying sooner. Third, there is now more time for people to have arrived after the cut-off date and applied for the EUSS despite-knowingly or unknowingly-not being eligible.

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## Voices in Exile

### Trustees' Report

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#### Digital eVisas

The Government planned for a digital immigration status system to go live at the end of December 2024, at which point physical biometric residence permits (BRPs) needed to be replaced with digital eVisas. An estimated 500,000 or more non-EU immigrants with leave to remain in the UK needed to replace their physical BRPs however, the Home Office did not communicate the switch to eVisas clearly to those who needed to know about it. The government has since rowed back on the deadline and agreed that those who need to travel can still do so using their paper documents or current BRPs - but this is a temporary concession and we are likely to see another cliff edge loom in July, when the temporary transition period comes to an end. This has created and will continue to create a high volume of work for us as an organisation.

- 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*

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## **Impact and achievements**

In 2024 we:

- dealt with asylum and out-of-scope immigration matters for 342 clients (161 intensive casework and 181 one-off advice), working with around 32 new clients per month and have 45-55 ongoing cases at any one time, with cases being open for periods from 3 months - 2 years
- delivered generalist advice and casework support for 585 clients on housing, asylum support and entitlements. Much of this work provides immediate relief from financial hardship, ensuring that those in crisis can access urgent help, and in 2024 we spent £37,500 on hardship grants for our clients
- provided practical support, information and signposting through our independent weekly food bank for around 150 generalist client household members

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## **Voices in Exile**

### **Trustees' Report**

- started outreach advice work at a weekly drop-in to support asylum seekers placed in hotels in Brighton and Hove
- delivered 3 groups a week during term time to support wellbeing, digital inclusion, local orientation, social networks and personal resilience for around 50 - 60 people
- provided intensive ongoing casework support, workshops and one-off advice for 200 clients to support employability and skills development. As a result, Voices in Exile feels better placed to deliver holistic, joined-up and person-centred services that enable people to build long-term hope and resilience
- provided wraparound holistic casework for 170 clients (including 67 new arrivals) on Home Office funded resettlement programmes (currently predominantly from Afghanistan), for whom we prepared accommodation, set up utilities, tenancies and furniture, and for each adult client provided a structured resettlement plan, including English language support, employability training, and cultural orientation
- supported staff wellbeing through an externally facilitated coach who ran workshops and established regular reflective group practice for frontline staff
- won a £50,000 a year grant to disburse to clients in need from Glasspool, which can be used for varied items according to need
- continued to lead on and participate in local strategic development, influencing and advocacy to highlight the needs of, and advocate for, migrants' rights and needs
- increased the number of community events we host and participate in, and our links to supporters such as the Brighton and Hove Progressive Synagogue and Brighton and Hove's first Muslim Mayor
- overhauled our communications with a new website; a logo rework; much improved social media; a new newsletter; and work on our first Theory of Change and Impact Report (published 2025)

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 £128,260 (2023 - £58,227) and ended the year carrying forward assets of £866,444 (2023 - £738,184), with unrestricted funds of £474,912 in line with our reserves target (including designated funds of £215,160). 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.



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## Voices in Exile

### Trustees' Report

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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
- Glasspool Flexible Frontline Fund
- Lloyds Bank Foundation
- Pathway Homeless & Inclusion Fund
- Paul Hamlyn Foundation
- National Lottery Cost of Living Fund
- Refugee Homes Ltd.

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

#### *Public benefit*

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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**

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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.

#### **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 (resigned 11 February 2025)

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## **Voices in Exile**

### **Trustees' Report**

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#### **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**

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;
- 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.

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## Voices in Exile

### Trustees' Report

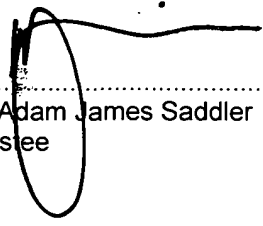
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 10 June 2025 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 2024.

#### 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.



**DEEPAK LOHUR FCCA**

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

Date: 26.09.2025.

## Voices in Exile

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	215,419	171,854	387,273	368,727
Charitable activities	4	-	466,689	466,689	317,361
Other trading activities	5	-	-	-	100
Investment income	6	20,974	-	20,974	-
<b>Total Income</b>		<b>236,393</b>	<b>638,543</b>	<b>874,936</b>	<b>686,188</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	(55)
Charitable activities	7	(40,217)	(706,459)	(746,676)	(627,906)
<b>Total Expenditure</b>		<b>(40,217)</b>	<b>(706,459)</b>	<b>(746,676)</b>	<b>(627,961)</b>
<b>Net income/(expenditure)</b>		<b>196,176</b>	<b>(67,916)</b>	<b>128,260</b>	<b>58,227</b>
Transfers between funds		(98,503)	98,503	-	-
<b>Net movement in funds</b>		<b>97,673</b>	<b>30,587</b>	<b>128,260</b>	<b>58,227</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		377,239	360,945	738,184	679,957
<b>Total funds carried forward</b>	<b>19</b>	<b>474,912</b>	<b>391,532</b>	<b>866,444</b>	<b>738,184</b>

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

The funds breakdown for 2023 is shown in note 19.

The notes on pages 15 to 29 form an integral part of these financial statements.

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**Voices in Exile****(Registration number: 06891597)****Balance Sheet as at 31 December 2024**

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	14	4,378	4,883
<b>Current assets</b>			
Stocks	15	929	309
Debtors	16	274,686	162,564
Cash at bank and in hand	17	603,756	618,035
		<b>879,371</b>	<b>780,908</b>
<b>Creditors: Amounts falling due within one year</b>	18	<b>(17,305)</b>	<b>(47,607)</b>
<b>Net current assets</b>		<b>862,066</b>	<b>733,301</b>
<b>Net assets</b>		<b>866,444</b>	<b>738,184</b>
<b>Funds of the charity:</b>			
<b>Restricted</b>		<b>391,532</b>	<b>360,945</b>
<b>Unrestricted income funds</b>			
Designated Funds		<b>215,160</b>	90,160
General Funds		<b>259,752</b>	287,079
<b>Total unrestricted funds</b>		<b>474,912</b>	<b>377,239</b>
<b>Total funds</b>	19	<b>866,444</b>	<b>738,184</b>

For the financial year ending 31 December 2024 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.

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The notes on pages 15 to 29 form an integral part of these financial statements.

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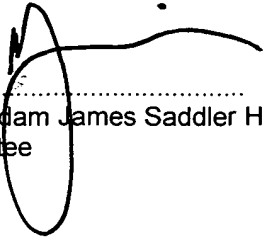
**Voices in Exile**

**(Registration number: 06891597)**

**Balance Sheet as at 31 December 2024**

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The financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 10 June 2025 and signed on their behalf by:



.....  
Mr Adam James Saddler Hickie  
Trustee

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The notes on pages 15 to 29 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 2024**

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	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		128,260	58,227
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		2,076	1,462
Investment income		(20,974)	-
		<b>109,362</b>	<b>59,689</b>
<b>Working capital adjustments</b>			
Increase in stocks	15	(620)	(309)
(Increase)/decrease in debtors	16	(112,122)	14,728
Decrease in creditors	18	(30,417)	(50,903)
<b>Net cash flows from operating activities</b>		<b>(33,797)</b>	<b>23,205</b>
<b>Cash flows from investing activities</b>			
Interest received		20,974	-
Acquisitions of tangible assets		(1,456)	(3,270)
Net cash flows from investing activities		19,518	(3,270)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(14,279)</b>	<b>19,935</b>
Cash and cash equivalents at 1 January		618,035	598,100
<b>Cash and cash equivalents at 31 December</b>		<b>603,756</b>	<b>618,035</b>

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

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The notes on pages 15 to 29 form an integral part of these financial statements.

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## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

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#### 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 10 June 2025.

#### 2 Accounting policies

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##### *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.

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## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

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## 2 Accounting policies (continued)

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### *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.

### *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.

### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### *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.

### *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.

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## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

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## 2 Accounting policies (continued)

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### *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.

### *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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

## 2 Accounting policies (continued)

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### *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.

### *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.

## **2 Accounting policies (continued)**

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### *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.

#### *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.

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2024**

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**3 Income from donations and legacies**

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	Unrestricted funds		
	General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	58,392	3,694	62,086
Gift aid reclaimed	23	-	23
Grants, including capital grants;			
Government grants	5,000	-	5,000
Grants from other organisations	152,004	168,160	320,164
<b>Total for 2024</b>	<b>215,419</b>	<b>171,854</b>	<b>387,273</b>
<b>Total for 2023</b>	<b>211,299</b>	<b>157,428</b>	<b>368,727</b>

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2024**

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

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*Analysis of grant income*

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Donations and Grant income included above is analysed as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
AB Charitable Trust	31,500	-	<b>31,500</b>	27,500
Brighton & Hove City Council (HSF)	-	10,745	<b>10,745</b>	8,000
Paul Hamlyn Foundation	55,000	-	<b>55,000</b>	55,000
British Red Cross	-	980	<b>980</b>	11,720
Garfield Weston Foundation	25,000	-	<b>25,000</b>	25,000
Glasspool	-	37,500	<b>37,500</b>	-
Refugee Homes	-	68,687	<b>68,687</b>	73,845
Real Junk Food Project	-	-	-	7,410
Pathway	-	5,417	<b>5,417</b>	10,000
Society of the Holy Child Jesus	-	-	-	10,000
National Lottery	8,004	39,976	<b>47,980</b>	46,633
Lloyds Bank Foundation	27,500	-	<b>27,500</b>	25,000
Sussex Community Fund	-	-	-	5,000
Donations and Other Grants	68,415	8,549	<b>76,964</b>	63,619
	<b>215,419</b>	<b>171,854</b>	<b>387,273</b>	<b>368,727</b>

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2024**

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**4 Income from charitable activities**

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		Total 2024 £
	Restricted funds £	Total 2024 £
Advisory services	37,602	37,602
Support services	429,087	429,087
	466,689	466,689
	Restricted funds £	Total 2023 £
Advisory services	5,100	5,100
Support services	312,261	312,261
	317,361	317,361

**5 Income from other trading activities**

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	Unrestricted funds	
	General £	Total funds £
Total for 2024	-	-
Total for 2023	100	100



## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 6 Investment income

	Unrestricted funds	Total
	General £	funds £
Interest receivable and similar income; Interest receivable on bank deposits	20,974	20,974
<b>Total for 2024</b>	<b>20,974</b>	<b>20,974</b>

#### 7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total
	General £	funds £	funds £
Advisory services	-	157,695	157,695
Support services	-	403,974	403,974
Other Services	34,558	144,791	179,349
<b>Total for 2024</b>	<b>34,558</b>	<b>706,460</b>	<b>741,018</b>
<b>Total for 2023</b>	<b>86,782</b>	<b>536,422</b>	<b>623,204</b>

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Advisory services	125,342	32,353	157,695
Support services	330,223	73,751	403,974
Other services	131,471	47,878	179,349
<b>Total for 2024</b>	<b>587,036</b>	<b>153,982</b>	<b>741,018</b>
<b>Total for 2023</b>	<b>587,876</b>	<b>35,328</b>	<b>623,204</b>

In addition to the expenditure analysed above, there are also governance costs of £5,658 (2023 - £4,702) which relate directly to charitable activities. See note 8 for further details.

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2024**

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**8 Analysis of governance and support costs**

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**Governance costs**

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	Unrestricted funds	
	General £	Total funds £
Staff costs		
Wages and salaries	4,938	4,938
Independent examiner fees		
Examination of the financial statements	720	720
<b>Total for 2024</b>	<b>5,658</b>	<b>5,658</b>
<b>Total for 2023</b>	<b>4,702</b>	<b>4,702</b>

**9 Net incoming/outgoing resources**

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Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,076	1,462

**10 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 2024**

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**11 Staff costs**

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	516,696	462,998
Pension costs	15,572	8,999
Other staff costs	6,842	5,457
	<b>539,110</b>	<b>477,454</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:

	2024 No	2023 No
Direct charitable activities	18	16
Administration	2	2
	<b>20</b>	<b>18</b>

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

**12 Independent examiner's remuneration**

	2024 £	2023 £
Examination of the financial statements	720	720

**13 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 2024**

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**14 Tangible fixed assets**

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	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2024	<b>7,555</b>	<b>7,555</b>
Additions	<b>1,456</b>	<b>1,456</b>
<b>At 31 December 2024</b>	<b>9,011</b>	<b>9,011</b>
<b>Depreciation</b>		
At 1 January 2024	<b>2,557</b>	<b>2,557</b>
Charge for the year	<b>2,076</b>	<b>2,076</b>
<b>At 31 December 2024</b>	<b>4,633</b>	<b>4,633</b>
<b>Net book value</b>		
<b>At 31 December 2024</b>	<b>4,378</b>	<b>4,378</b>
At 31 December 2023	<b>4,998</b>	<b>4,998</b>

**15 Stock**

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	<b>2024 £</b>	<b>2023 £</b>
Stocks	<b>929</b>	<b>309</b>
	<b>929</b>	<b>309</b>

**16 Debtors**

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	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	<b>257,163</b>	<b>102,455</b>
Prepayments	<b>7,826</b>	<b>6,633</b>
Accrued income	<b>2,855</b>	<b>46,633</b>
Other debtors	<b>6,842</b>	<b>6,843</b>
	<b>274,686</b>	<b>162,564</b>

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**Voices in Exile****Notes to the Financial Statements for the Year Ended 31 December 2024**

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**17 Cash and cash equivalents**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash on hand	<b>114</b>	<b>58</b>
Cash at bank	<b>90,577</b>	<b>617,977</b>
Short-term deposits	<b>513,065</b>	<b>-</b>
	<b>603,756</b>	<b>618,035</b>

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

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>8,157</b>	<b>13,358</b>
Other taxation and social security	<b>9,148</b>	<b>9,248</b>
Other creditors	<b>-</b>	<b>1</b>
Accruals	<b>-</b>	<b>25,000</b>
	<b>17,305</b>	<b>47,607</b>

## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 19 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted</b>					
General	287,079	236,393	(40,217)	(223,503)	259,752
Designated	90,160	-	-	125,000	215,160
<b>Total unrestricted</b>	<b>377,239</b>	<b>236,393</b>	<b>(40,217)</b>	<b>(98,503)</b>	<b>474,912</b>
<b>Restricted</b>	<b>360,945</b>	<b>638,543</b>	<b>(706,459)</b>	<b>98,503</b>	<b>391,532</b>
<b>Total funds</b>	<b>738,184</b>	<b>874,936</b>	<b>(746,676)</b>	<b>-</b>	<b>866,444</b>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<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>

## Voices in Exile

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 20 Analysis of net funds

	At 1 January 2024 £	Financing cash flows £	At 31 December 2024 £
Cash at bank and in hand	618,035	(14,279)	603,756
<b>Net debt</b>	<b>618,035</b>	<b>(14,279)</b>	<b>603,756</b>

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
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>

#### 21 Analysis of net assets between funds

	Unrestricted			Total funds
	General £	Designated £	Restricted £	£
Tangible fixed assets	4,378	-	-	4,378
Current assets	272,679	215,160	391,532	879,371
Current liabilities	(17,305)	-	-	(17,305)
<b>Total net assets</b>	<b>259,752</b>	<b>215,160</b>	<b>391,532</b>	<b>866,444</b>

	Unrestricted			Total funds
	General £	Designated £	Restricted £	£
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>