

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales · Charity number 1151557

Details

Other names BRASS

Status Registered

Legal form Charitable company

Company number [08318232](#)

Registered 2013-04-08

Register [View on the Charity Commission register](#)

Contact

Address Brass
The Park Lodge
Green Lane
Bolton
BL3 2HX

Phone 01204397152

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Website www.brassbolton.org

Activities

Objects: 1. TO ADVANCE EDUCATION AND RELIEVE FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM AND THOSE GRANTED REFUGEE STATUS PARTICULARLY BY THE PROVISION OF ADVICE, SUPPORT AND TRAINING. 2. THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: BRASS supports asylum seekers and refugees in Bolton with a range of support including an advice service covering immigration/settlement issues, rights & responsibilities/citizenship, accessing services and employment. We also provide activities designed to improve language, confidence and employability skills as well as providing advocacy, befriending and volunteering opportunities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£185,880	£202,030	-	-
2024-03-31	£162,315	£156,701	-	-
2023-03-31	£69,275	£144,107	-	-
2022-03-31	£221,499	£159,195	-	-
2021-03-31	£175,356	£152,358	-	-

Trustees

Name	Role	Appointed
PATRICIA HOLMES	Chair	2013-02-25
Ananiya Misail		2022-04-12
Christine Alison Root		2018-06-14
Malcolm NGOUALA		2022-03-15
Paul Christopher Hand-Griffiths		2015-02-27

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales - Charity number 1151557

Accounts

Charity registration number 1151557 (England and Wales)

Company registration number 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms P Holmes
Mr P Hand-Griffiths
Ms C A Root
Mr M Ngouala
Mr A Misail

Charity number

1151557

Company number

08318232

Registered office

The Lodge
Green Lane
Bolton

Independent examiner

David Kay, FCA
Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

Bankers

The Royal Bank of Scotland
46-48 Deansgate
Bolton

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status, particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation, with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

Strategies for achieving aims and objectives

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

Public benefit

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

BRASS is growing from strength to strength and is working with more outside agencies and partners than ever before.

We provide a full range of support and information services in our main building, with immigration advice and advisors providing continuous support throughout the week. We have individual appointments for immigration advice with our Senior Manager and now four registered immigration advisors who also have individual appointments but are able to accept drop-in appointments when possible.

Our Information and Support Hub has developed and expanded. BRASS has developed experience through our involvement in two Positive Pathway programmes, supported by Bolton CVS, the second of which ends in January 2026.

We have been working in partnership with Bolton College developing a Drop In initiative, supporting all our users, providing access to Bolton College, supporting employability and running a range of interesting and complementary workshops.

We have now developed an employability corner in our main building supported by a trained employment consultant helping users with their CVs and applications, accessing them to volunteering and employment opportunities.

The Digital Inclusion project, initially funded through Bolton Library, has been very popular and users have access to digital learning, including growth in literacy and language skill.

A Refugee Welcome project in partnership with WEA commences in 2025 and in 2024, we have been preparing the groundwork needed to achieve the results required.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We have ESOL classes throughout the week, including ESOL classes through WEA, and conversation cafes every week.

UK culture awareness training supports users to prepare for engagement and work and encourages them to volunteer and find ways to gain experience.

Our Women's Centre, supported by Bolton at Home, has also expanded with the two sessional workers being trained in a variety of skills including first aid and certified childcare. The centre holds ESOL classes every week, with an external volunteer, and sewing classes with a teacher helping women to develop their own skills. 226 women attended these sessions throughout the year.

Every year we receive many referrals from other organisations, which are beyond our remit or indeed our expertise, including the Home Office, the Red Cross, Job Centre Plus, NHS, Social Services, Greater Manchester Police, and GPs. We feel we can facilitate this need by continuing to allow other agencies to use our Hub facility.

BRASS is working in partnership with Refugee Action and is a full member of the Greater Manchester Consortium called Step Change. This continues to enable us access to Greater Manchester's wide support and connections. Our senior manager is a fundamental part of the Step Change task force and we are pursuing further partnership arrangements to expand this consortium.

In 2024, we supported 1510 people growing from 1046 people in 2023 and 1024 in 2022. We recorded 3647 visits with 757 supported across our immigration advice service. Our volunteers contributed 3647 hours to support our organisation and its services.

Nationality (visits): Iraq, Sudan, Iran, Ethiopia, DR Congo, Syria, Eritrea, Cameroon, Libya, Pakistan, Palestine, Kenya, Zimbabwe, Albania, Kuwait, Nigeria, Egypt, El Salvador, Somalia, Afghanistan, Tanzania, Nicaragua, Yemen, Russia, Rwanda, Guinea, Botswana, Angola, Lebanon, Turkey, South Sudan, Bangladesh and the Ukraine.

The main languages we deal with are Arabic, French, Farsi, Portuguese, Swahili and Spanish.

Our annual summer event in August was unfortunately cancelled following police advice due to the national riots. August 2025 has already been booked and everyone can not wait.

In December 2024, we held a thank you lunch for all our staff, volunteers, and trustees, which was attended and enjoyed by all.

BRASS continues to learn from our partnership working and have plans to grow and expand our service in 2025/26 so that we can help more people and become a voice not only in Bolton but also in Greater Manchester.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 6 of the accounts, showing net reduction in funds of £16,150. Unrestricted funds carried forward at year end totalled £104,549 and restricted funds were £14,962.

Reserves policy

The reserves policy is regularly reviewed as the activities and operations of the charity continue to evolve. The aim remains to carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be significantly reduced, as we experienced a few years ago. Our free reserves currently stand at £100,860, which, though lower than last year, satisfies the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources

Principal funding sources in 2024/25 were The National Lottery, Refugee Action, Bolton at Home, Tudor Trust and GMCA. We also received donations from various other sources and are grateful to all our funders for their support.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to learn from our partnership working and have plans to grow and expand our service in 2025/26 so that we can help more people and become a voice not only in Bolton but also in Greater Manchester.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

Ms P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

(Resigned 30 April 2024)

Ms C A Root

Mr M Ngouala

Mr A Misail

Recruitment and appointment of trustees

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Organisational structure

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 5 trustees at the year end.

The trustees' report was approved by the Board of Trustees.

Ms P Holmes
Trustee



23 September 2025

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

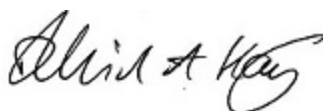
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



David Kay, FCA
Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

Dated: 23 September 2025

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	103,620	-	103,620	108,550	-	108,550
Grant income	3	-	82,260	82,260	-	53,765	53,765
Total income		103,620	82,260	185,880	108,550	53,765	162,315
Expenditure on:							
Charitable activities	4	134,732	67,298	202,030	102,936	53,765	156,701
Total expenditure		134,732	67,298	202,030	102,936	53,765	156,701
Net income/(expenditure) and movement in funds		(31,112)	14,962	(16,150)	5,614	-	5,614
Reconciliation of funds:							
Fund balances at 1 April 2024		135,661	-	135,661	130,047	-	130,047
Fund balances at 31 March 2025		104,549	14,962	119,511	135,661	-	135,661

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		3,689		336
Current assets					
Cash at bank and in hand		119,823		138,832	
Creditors: amounts falling due within one year	10	(4,001)		(3,507)	
Net current assets			115,822		135,325
Total assets less current liabilities			119,511		135,661
The funds of the charity					
Restricted income funds	11		14,962		-
Unrestricted funds			104,549		135,661
			119,511		135,661

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 September 2025

Ms P Holmes
Trustee



Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- 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.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total Unrestricted funds	
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	103,620	-	103,620	108,550
	<u>103,620</u>	<u>-</u>	<u>103,620</u>	<u>108,550</u>
Donations and gifts				
Other donations	3,370	-	3,370	1,000
National Lottery Community Foundation	50,000	-	50,000	32,550
Refugee Action	250	-	250	-
Bolton at Home	15,000	-	15,000	40,000
The Tudor Trust	35,000	-	35,000	35,000
	<u>103,620</u>	<u>-</u>	<u>103,620</u>	<u>108,550</u>

3 Income from charitable activities

	Restricted funds 2025	Restricted funds 2024
	£	£
Grant income		
The National Lottery	19,950	-
Bolton's Fund	2,000	-
Bolton Council	3,250	-
The Tudor Trust	-	2,000
Refugee Action	47,643	51,765
GMCA	9,417	-
	<u>82,260</u>	<u>53,765</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	58,422	52,054
Depreciation and impairment	807	421
Sessional work	41,600	32,050
Staff training	716	-
Project costs	38,183	20,853
Insurance	1,359	1,743
Repairs and cleaning	3,286	3,700
Travel expenses	10,437	9,602
Office expenses	27,225	23,066
Payroll processing fees	341	319
Professional fees and consultancy	19,167	12,558
Bank charges	487	277
Sundry expenses	-	58
	<u>202,030</u>	<u>156,701</u>
Analysis by fund		
Unrestricted funds	134,732	102,936
Restricted funds	67,298	53,765
	<u>202,030</u>	<u>156,701</u>

Governance costs of £2,904 (2024: £2,808) are included in professional fees and consultancy above, relating to the preparation and examination of the statutory accounts.

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,904	2,880
Depreciation of owned tangible fixed assets	807	421
	<u>2,904</u>	<u>2,880</u>

6 Trustees

Two of the trustees received remuneration during the year for services provided over and above the normal services of a trustee, as disclosed to and agreed with the Charity Commission. C A Root received £16,347 (2024: £9,750) for services in the coordination of the BRASS Hub paperwork as required by the service level agreement with Refugee Action, whilst M Ngouala received remuneration of £36,294 (2024: £32,878) for his ongoing non-trustee services to the organisation.

Two trustees were reimbursed for travel expenses during the year amounting to £2,130 (2024: £1,824).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	56,039	49,287
Social security costs	371	-
Other pension costs	2,012	2,767
	58,422	52,054

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	675	1,143	1,818
Additions	1,574	2,586	4,160
At 31 March 2025	2,249	3,729	5,978
Depreciation and impairment			
At 1 April 2024	506	976	1,482
Depreciation charged in the year	371	436	807
At 31 March 2025	877	1,412	2,289
Carrying amount			
At 31 March 2025	1,372	2,317	3,689
At 31 March 2024	169	167	336

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,097	627
Accruals and deferred income	2,904	2,880
	<u>4,001</u>	<u>3,507</u>

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Refugee Action	-	47,643	(47,643)	-
National Lottery	-	19,950	(4,988)	14,962
Bolton's Fund	-	2,000	(2,000)	-
GMCA	-	9,417	(9,417)	-
Bolton Council	-	3,250	(3,250)	-
	<u>-</u>	<u>82,260</u>	<u>(67,298)</u>	<u>14,962</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Refugee Action	-	51,765	(51,765)	-
Tudor Trust	-	2,000	(2,000)	-
	<u>-</u>	<u>53,765</u>	<u>(53,765)</u>	<u>-</u>

Funding received from Refugee Action is for an initiative to transform Manchester's service provision into a joined-up and collaborative ecosystem of support for refugees, in partnership with Refugee Action.

Funding received from Bolton's Fund is to provide supermarket vouchers to asylum seekers and refugees, whilst in the previous year money received from Tudor Trust was for this same scheme.

Funding received from National Lottery related to the expansion of the Women's Centre, a project that provides a safe space for women to share their experiences as refugees and asylum seekers.

Funding received from GMCA is to engage with marginalised individuals from some of the region's hardest to reach communities; supporting them to remove barriers that prevent them engaging with education, training, or employment.

Funding received from Bolton Council is to promote and extend support for digital inclusion across Bolton. It aims to help to set up a network of 'community drop-ins' to provide digital help and skills.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	3,689	-	3,689
Current assets/(liabilities)	100,860	14,962	115,822
	<u>104,549</u>	<u>14,962</u>	<u>119,511</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	336	-	336
Current assets/(liabilities)	135,325	-	135,325
	<u>135,661</u>	<u>-</u>	<u>135,661</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than those already disclosed in note 6.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales - Charity number 1151557

Accounts

Charity registration number 1151557

Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms P Holmes Mr P Hand-Griffiths Ms C A Root Mr M Ngouala Mr A Misail
Charity number	1151557
Company number	08318232
Registered office	The Lodge Green Lane Bolton
Independent examiner	David Kay, FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status, particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation, with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

Strategies for achieving aims and objectives

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

Public benefit

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our Information and Support Hub has developed well and continues to expand. We now provide a full range of support and information services in our main building, with immigration advice and ESOL classes, conversation cafes and other Hub activities running throughout the year. We have individual appointments for immigration advice with our Senior Manager and now three registered immigration advisors also able to accept drop-in appointments when possible.

We have also been able to arrange, through a part time sessional worker, for a large range of external advice and wellbeing services.

We are working with Baby Basics to provide necessities for new mothers and pregnant women. Social Services, the GP Federation and district nurses have continued to refer to us and we are developing with them an information and support health days. We are also developing a working partnership to provide information about homes, benefits and other financial help in conjunction with Bolton at Home (BAH), the Bolton's main social landlord.

Within the year we have had outside bodies run financial management classes and health classes concentrating on hate crime and wellbeing.

Our Women's' Centre is now fully open and operational, and this continues to expand our services with 2 sessional workers now running the centre which holds ESOL classes, in conjunction with Bolton College, and sewing classes with a teacher helping women to develop their own skills.

We receive many referrals from other organisations which are beyond our remit or indeed our expertise, including the Home Office, the Red Cross, Job Centre Plus, NHS, Social Services, Greater Manchester Police, and GPs. We feel we can facilitate this need by allowing other agencies to use our Hub.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

We also receive enquires and are asked for help regarding many other services which we assist with but also refer on.

BRASS is working in partnership with the Red Cross and Refugee Action and has a joint grant up to September 2024 which has now developed into a Greater Manchester consortium called Step Change supported by Refugee Action. This has enabled us access to Greater Manchester wide support and connections including Level 3 OISC support from another organisation in the consortium who attends our office and provides advice. Our Senior manager is a fundamental part of the Step Change task force.

In 2023 we supported 1,046 people and recorded 2,100 visits with 283 attending ESOL classes with 647 supported across our immigration advice service. Our volunteers contributed 3,796 hours to support our organisation and its services.

Nationality (visits): Iraq, Sudan, Iran, Ethiopia, DR Congo, Syria, Eritrea, Cameroon, Libya, Pakistan, Palestine, Kenya, Zimbabwe, Albania, Kuwait, Nigeria, Egypt, El Salvador, Somalia, Afghanistan, Tanzania, Nicaragua, Yemen, Russia, Rwanda, Guinea, Botswana, Angola, Lebanon, Turkey, South Sudan, Bangladesh and the Ukraine.

The main languages we deal with are Arabic, French, Farsi, Portuguese, Swahili and Spanish.

In August 2023 we held our summer event which was very well attended as usual. Pictures of the event can be seen on our website.

In December 2023 we held a thank you lunch for all our staff, volunteers, and trustees, funded by the Tudor Trust, which was attended and enjoyed by all.

In addition, our Senior Manager has held a meeting with all volunteers and staff as a catch-up event, because, although everyone knows each other, there is very little time to talk. This was also a very useful and enjoyable event which increased everyone's knowledge and wellbeing. Both these events will be held each year to support and improve the wellbeing of everyone at BRASS.

BRASS is growing from strength to strength and is working with more outside agencies than ever before.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 5 of the accounts, showing net income of £5,614 across all funds. Unrestricted funds carried forward at year end totalled £135,661 and restricted funds were £nil.

Reserves policy

The reserves policy is under regular review as the activities and operations of the charity evolve. The aim remains to carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be significantly reduced, as we experienced in the previous year. Our free reserves currently stand at £135,325, which satisfies the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources

Principal funding sources in 2023/24 were The National Lottery Community Foundation, Refugee Action, Bolton at Home and The Tudor Trust. We also received donation income from other sources.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to be supported by The National Lottery Community Foundation and will continue to be working as part of the Greater Manchester Refugee Step Change Consortium. With our services developing and stabilising, our future is looking very exciting.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

Ms P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

(Resigned 30 April 2024)

Ms C A Root

Mr M Ngouala

Mr A Misail

Recruitment and appointment of trustees

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

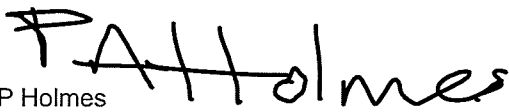
As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Organisational structure

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 6 trustees at the year end.

The trustees' report was approved by the Board of Trustees.



Ms P Holmes

Trustee

24 September 2024

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Kay, FCA
Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

Dated: 24 September 2024

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	108,550	-	108,550	26,710	-	26,710
Charitable activities	3	-	53,765	53,765	-	42,565	42,565
Total income		108,550	53,765	162,315	26,710	42,565	69,275
Expenditure on:							
Charitable activities	4	102,936	53,765	156,701	40,584	103,523	144,107
Total expenditure		102,936	53,765	156,701	40,584	103,523	144,107
Net income/(expenditure) and movement in funds		5,614	-	5,614	(13,874)	(60,958)	(74,832)
Reconciliation of funds:							
Fund balances at 1 April 2023		130,047	-	130,047	143,921	60,958	204,879
Fund balances at 31 March 2024		135,661	-	135,661	130,047	-	130,047

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		336		757
Current assets					
Cash at bank and in hand		138,832		133,451	
Creditors: amounts falling due within one year	10	(3,507)		(4,161)	
Net current assets			135,325		129,290
Total assets less current liabilities			135,661		130,047
The funds of the charity					
Unrestricted funds			135,661		130,047
			135,661		130,047

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 24 September 2024


Ms P Holmes
Trustee

Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- 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.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total Unrestricted funds	
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	108,550	-	108,550	26,710
Donations and gifts				
Other donations	1,000	-	1,000	1,710
National Lottery Community Foundation	32,550	-	32,550	25,000
Bolton at Home	40,000	-	40,000	-
The Tudor Trust	35,000	-	35,000	-
	108,550	-	108,550	26,710

3 Income from charitable activities

	2024 £	2023 £
The Tudor Trust	2,000	-
Refugee Action	51,765	41,565
Bolton CVS	-	1,000
	53,765	42,565

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Expenditure on charitable activities

	2024 £	2023 £
Staff costs	52,054	55,238
Depreciation and impairment	421	421
Sessional work	32,050	25,010
Project costs	20,853	17,607
Insurance	1,743	1,667
Repairs and cleaning	3,700	5,113
Travel expenses	9,602	9,521
Office expenses	23,066	23,364
Payroll processing fees	319	259
Professional fees and consultancy	12,558	4,618
Bank charges	277	392
Sundry expenses	58	897
	<u>156,701</u>	<u>144,107</u>
Analysis by fund		
Unrestricted funds	102,936	40,584
Restricted funds	<u>53,765</u>	<u>103,523</u>
	<u>156,701</u>	<u>144,107</u>

Governance costs of £2,808 (2023: £2,818) are included in professional fees and consultancy above, relating to the preparation and examination of the statutory accounts.

5 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>421</u>	<u>421</u>

6 Trustees

Two of the trustees received remuneration during the year for services provided over and above the normal services of a trustee, as disclosed to and agreed with the Charity Commission. C A Root received £9,750 (2023: £3,000) for services in the coordination of the BRASS Hub paperwork as required by the service level agreement with Refugee Action, whilst M Ngouala received remuneration of £32,878 (2023: £33,878) for his ongoing non-trustee services to the organisation.

Two trustees were reimbursed for travel expenses during the year amounting to £1,824 (2023: £165).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
Employment costs	2024	2023
	£	£
Wages and salaries	49,287	51,036
Social security costs	-	1,184
Other pension costs	2,767	3,018
	52,054	55,238

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	675	1,143	1,818
At 31 March 2024	675	1,143	1,818
Depreciation and impairment			
At 1 April 2023	371	690	1,061
Depreciation charged in the year	135	286	421
At 31 March 2024	506	976	1,482
Carrying amount			
At 31 March 2024	169	167	336
At 31 March 2023	304	453	757

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	627	1,401
Accruals and deferred income	2,880	2,760
	<u>3,507</u>	<u>4,161</u>

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Refugee Action	-	51,765	(51,765)	-
Tudor Trust	-	2,000	(2,000)	-
	<u>-</u>	<u>53,765</u>	<u>(53,765)</u>	<u>-</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Refugee Action	1,958	41,565	(43,523)	-
Bolton at Home	59,000	-	(59,000)	-
Bolton CVS	-	1,000	(1,000)	-
	<u>60,958</u>	<u>42,565</u>	<u>(103,523)</u>	<u>-</u>

Funding received from Refugee Action in the last 2 years is for an initiative to transform Manchester's service provision into a joined-up and collaborative ecosystem of support for refugees, in partnership with Refugee Action.

Funding was received from Tudor Trust this year to provide supermarket vouchers to asylum seekers and refugees, whilst in the previous year money received from Bolton CVS was for this same scheme.

Expenditure in 22/23 of funds received from Bolton at Home was on wage costs.

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than those already disclosed in note 6.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales - Charity number 1151557

Accounts

Charity registration number 1151557

Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms P Holmes Mr P Hand-Griffiths Ms J A Hilling Ms C A Root Mr M Ngouala Mr A Misail
Charity number	1151557
Company number	08318232
Registered office	The Lodge Green Lane Bolton
Independent examiner	David Kay, FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status, particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation, with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As reported in the end of year accounts for March 2022, in the period after lockdown, a review was commissioned regarding what services BRASS could provide to users.

The Board took this opportunity to reflect on the breadth of services which BRASS provided during and prior to the pandemic and then looked ahead as to the shape and scope of BRASS in the short, medium and long-term future.

A new website was designed, working practices improved and at the beginning of 2022 we started working with the Red Cross and Refugee Action developing a BRASS Hub in our offices.

The decision to add to our Board two new members in 2022, both of whom have first-hand experience of refugee and asylum issues, has increased our effectiveness.

In April 2022 the BRASS website was launched, with full details of our new approach to services. The website has given a clear message that we are back, open and fully operational.

In 2022/23 we have continued to concentrate on:

1. Immigration advice - refugee support, face to face appointments, working with the Home Office and with qualified advisors. We now have three immigration advisors (all previous service users) and our Executive Director as the Senior Advisor. Our immigration advice is now delivered as a hybrid service and is running very effectively.
2. ESOL classes - Zoom classes, Conversation Cafes, small groups and individual support.
3. Information and Support Hub with pop up sessions including - Housing Advice, Health Support, Wellbeing and Working with Baby Basics.

As part of the Information and Support Hub in 2022/23 we have also hosted a Health Day with the GP Federation, a Benefit Advice Day with Bolton at Home, a Meet the Police Day, A Mental Health Day, and vaccine clinics.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Also, as part of our Hub service, because of our long-term working relationship with Bolton HOOT (credit union), if someone comes to us without all the necessary documentation to open a bank account, for example, they don't necessarily have utility bills, we can now provide them with a letter confirming their identity and HOOT will open an account for them. Opening a bank account enables our service users to access other essential services.

Alongside these three key areas we continue to be supported by Bolton Council, Bolton at Home and now working as part of the Greater Manchester Refugee Step Change Consortium. With our services developing and stabilising, our future is looking very exciting.

In the 2022/23 financial year we were able to hold our annual summer event, which was attended by 61 children and their friends and families and also held a December lunch for our volunteers and staff to thank them for their efforts in the last few years.

We can't wait to have our Women's Centre open again. Women have been planning activities they would like to be involved in and we will develop the Centre's activities with sessional support. The planned opening was June 2023.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 5 of the accounts, showing net expenditure of £74,832 across all funds. Unrestricted funds carried forward at year end totalled £130,047 and restricted funds were £nil.

The reserves policy is under regular review as the activities and operations of the charity evolve. The aim remains to carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be significantly reduced, as we experienced this year. Our free reserves currently stand at £129,290, which although a reduction from last year still satisfies the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources in 2022/23 were The National Lottery Community Foundation and Refugee Action. We also received grants and other income from other sources, including Bolton CVS.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to be supported by The National Lottery Community Foundation and will continue to be working as part of the Greater Manchester Refugee Step Change Consortium. With our services developing and stabilising, our future is looking very exciting.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

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The trustees (who are also the directors for the purpose of company law) who served during the year were:

Ms P A Holmes

Mr P Hand-Griffiths

Ms J A Hilling

Ms C A Root

Mr M Ngouala

Mr A Misail

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

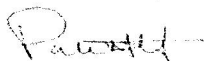
The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 5 trustees at the year end.

The trustees' report was approved by the Board of Trustees.



Ms P A Holmes
Trustee

15 September 2023

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

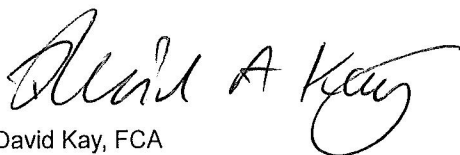
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Kay, FCA
Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

Dated: 15 September 2023

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	26,710	-	26,710	135,765	59,000	194,765
Income from charitable activities	3	-	42,565	42,565	-	14,875	14,875
Other income	4	-	-	-	11,859	-	11,859
Total income		<u>26,710</u>	<u>42,565</u>	<u>69,275</u>	<u>147,624</u>	<u>73,875</u>	<u>221,499</u>
<u>Expenditure on:</u>							
Charitable activities	5	<u>40,584</u>	<u>103,523</u>	<u>144,107</u>	<u>121,278</u>	<u>37,917</u>	<u>159,195</u>
Net (expenditure)/income for the year/							
Net movement in funds		(13,874)	(60,958)	(74,832)	26,346	35,958	62,304
Fund balances at 1 April 2022		<u>143,921</u>	<u>60,958</u>	<u>204,879</u>	<u>117,575</u>	<u>25,000</u>	<u>142,575</u>
Fund balances at 31 March 2023		<u>130,047</u>	<u>-</u>	<u>130,047</u>	<u>143,921</u>	<u>60,958</u>	<u>204,879</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		757		1,178
Current assets					
Cash at bank and in hand		133,451		208,879	
Creditors: amounts falling due within one year	11	(4,161)		(5,178)	
Net current assets			129,290		203,701
Total assets less current liabilities			130,047		204,879
Income funds					
Restricted funds	12		-		60,958
Unrestricted funds			130,047		143,921
			130,047		204,879

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 September 2023



P Holmes
Trustee

Company registration number 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income, including Covid support grants and job retention scheme grants, is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- 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.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	26,710	-	26,710	135,765	59,000	194,765
Donations and gifts						
Other donations	1,710	-	1,710	2,865	-	2,865
The Oglesby Trust	-	-	-	5,900	-	5,900
National Lottery Community Foundation	25,000	-	25,000	50,000	-	50,000
Covid Support	-	-	-	8,000	-	8,000
Bolton at Home	-	-	-	40,000	59,000	99,000
Tudor Trust	-	-	-	29,000	-	29,000
	26,710	-	26,710	135,765	59,000	194,765

3 Income from charitable activities

	2023 £	2022 £
Refugee Action	41,565	5,875
Bolton CVS	1,000	9,000
	42,565	14,875

4 Other income

	Total Unrestricted funds
	2023 £
JRS grant income	-

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	2023 £	2022 £
Staff costs	82,048	88,715
Depreciation and impairment	421	421
Project costs	17,607	31,222
Insurance	1,667	1,955
Repairs and cleaning	5,113	5,882
Travel expenses	9,521	3,967
Office expenses	23,364	23,251
Payroll processing fees	259	279
Professional fees	2,818	2,646
Bank charges	392	347
Sundry expenses	897	510
	<u>144,107</u>	<u>159,195</u>
Analysis by fund		
Unrestricted funds	40,584	121,278
Restricted funds	103,523	37,917
	<u>144,107</u>	<u>159,195</u>

Governance costs of £2,818 (2022: £2,646) are included in professional fees above, relating to the preparation and examination of the statutory accounts.

6 Trustees

Two of the trustees received remuneration during the year. C A Root received £3,000 (2022: £nil) for services provided over and above the normal services of a trustee, more specifically the coordination of the BRASS Hub paperwork as required by the service level agreement with Refugee Action. M Ngouala received remuneration of £33,878 during the year. His appointment as trustee was disclosed to and agreed by the Charity Commission at the time and the remuneration relates to his ongoing non-trustee services to the organisation.

One trustee was reimbursed for travel expenses during the year amounting to £165 (2022: £nil).

7 Related party transactions

There were no disclosable related party transactions during the year (2022 - none), other than those already disclosed in note 6.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2023	2022
	£	£
Wages and salaries	77,846	79,978
Social security costs	1,184	5,719
Other pension costs	3,018	3,018
	<u>82,048</u>	<u>88,715</u>

The only member of key management personnel is P Homes, who receives no employee benefits.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	675	1,143	1,818
	<u>675</u>	<u>1,143</u>	<u>1,818</u>
At 31 March 2023	675	1,143	1,818
	<u>675</u>	<u>1,143</u>	<u>1,818</u>
Depreciation and impairment			
At 1 April 2022	236	404	640
Depreciation charged in the year	135	286	421
	<u>371</u>	<u>690</u>	<u>1,061</u>
At 31 March 2023	371	690	1,061
	<u>371</u>	<u>690</u>	<u>1,061</u>
Carrying amount			
At 31 March 2023	304	453	757
	<u>304</u>	<u>453</u>	<u>757</u>
At 31 March 2022	439	739	1,178
	<u>439</u>	<u>739</u>	<u>1,178</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,401	2,568
Accruals and deferred income	2,760	2,610
	<u>4,161</u>	<u>5,178</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Balance at 1 April 2022 £	Incoming resources £	Outgoing resources £	Balance at 31 March 2023 £
Refugee Action	-	5,875	(3,917)	1,958	41,565	(43,523)	-
Bolton at Home	-	59,000	-	59,000	-	(59,000)	-
National Lottery	25,000	-	(25,000)	-	-	-	-
Bolton CVS	-	9,000	(9,000)	-	1,000	(1,000)	-
	<u>25,000</u>	<u>73,875</u>	<u>(37,917)</u>	<u>60,958</u>	<u>42,565</u>	<u>(103,523)</u>	<u>-</u>

Funding received from Refugee Action is for an initiative to transform Manchester's service provision into a joined-up and collaborative ecosystem of support for refugees, in partnership with Refugee Action. Funding from Bolton at Home was to be spent on wage costs in the current year. Money received from Bolton CVS was to be spent on providing supermarket vouchers to asylum seekers and refugees.

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	757	-	757	1,178	1,178
Current assets/(liabilities)	129,290	-	129,290	142,743	203,701
	<u>130,047</u>	<u>-</u>	<u>130,047</u>	<u>143,921</u>	<u>204,879</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales - Charity number 1151557

Accounts

Charity registration number 1151557

Company registration number 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Holmes Mr P Hand-Griffiths Ms J A Hilling C A Root Mr M Ngouala Ms A Misail	(Appointed 15 March 2022) (Appointed 12 April 2022)
Charity number	1151557	
Company number	08318232	
Registered office	The Lodge Green Lane Bolton	
Independent examiner	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton	
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton	

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In 2021 we began to open, after the COVID lockdown, our services face to face again slowly and cautiously. During lockdown we arranged our work differently and some of those initiatives will be continuing, for example the Zoom ESOL classes which have proved extremely popular. In fact, we intend to keep on with these classes as an addition to our usual classes in the future.

There were a lot of practical things to consider, and we rearranged the rooms at our office, Park Lodge; the large room as an advisors' room with three advisors' desks with plenty of social distancing. The advisors' office is now the waiting room, again with chairs at a social distance. We had to clear the landing and put two easy chairs there that our more vulnerable daily visitors will be able to use.

We started more ESOL classes, with five sessions a week initially, cautiously moving to eight and then ten. Some of these were face to face and some were online.

The ESOL teacher previously assessed the level that the participants had attained before lockdown so that they can be 'streamed' according to their English language abilities. We will also be contacting our ESOL volunteers to establish a rota for them to come in to support the teacher.

Our plan throughout 2021/22 was to get the classes running smoothly, initially in terms of entering the building safely, and restarting the immigration services with some face to face and some at a distance.

A similar process was put in place for the immigration advice service. We invited people to attend for an appointment and from the cases that are ongoing (200) the advisors prioritised the most urgent.

Staff started to come back in July, with our Senior Manager and an advisor to get the paperwork ready, the first to return. The advice service restarted in August.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Some volunteers remained through lockdown and were involved in delivering the care packages, including food vouchers which was very popular, effective, and again will continue as a service in the future when more of our volunteers will gradually return.

Other staff started to return from furlough, part time from the beginning of July and returned to work full time in August.

In 2021/22 as we started with all the practicalities of returning after lockdown, we also commissioned an external review so that when we were up and running fully, we could use the experiences of lockdown and how our services could run remotely and face to face more effectively.

The review was commissioned on the back of the COVID 19 pandemic, which impacted upon the services BRASS could provide to service users in such unprecedented times.

The Board took this opportunity to reflect on the breadth of services BRASS provided prior to the pandemic and during it, to look ahead as to the shape and scope of BRASS in its short, medium and long term future.

The external consultant talked and met with a range of people who work for, volunteer, and know BRASS including the Board. This process culminated in an Away Day held on 24th August and finally a report which offered a number of progressive ways forward.

During the consultant's calls and meetings with stakeholders, partner organisations and funders, it is clear that BRASS is hugely admired and supported. Below are just an example of some of the comments made:

"We will always support BRASS";

"What they have done over so many years is remarkable";

"They are invaluable, long may they continue";

"We support them because they are outstanding in what they do";

"BRASS have been a beacon in such dark times";

"Everyone at Brass is committed, enthusiastic and positive. They are a pleasure to deal with."

An action plan was developed following the Board's approval of the Review Report and BRASS has worked through all the actions within 2021/22.

A new website was designed, working practices improved and at the beginning of 2022 we started working with the Red Cross and Refugee Action, developing a BRASS Hub in our offices.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 6 of the accounts, showing net income of £62,304 across all funds. Unrestricted funds carried forward at year end totalled £143,921 and restricted funds were £60,958.

The reserves policy is under regular review as the activities of the charity develop and the scale of the operation is still growing. The aim is carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be severely reduced. Our free reserves currently stand at £142,743, which meets the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources in 2021/22 were Bolton at Home, Tudor Trust and National Lottery Community Foundation. We also received Covid grant support and job retention scheme monies for which we are very grateful, as well as grants and other income from other sources such as Refugee Action, Bolton CVS and The Oglesby Trust.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to be supported by Bolton Council, Bolton at Home and now will be working as part of the Greater Manchester Refugee Step Change Consortium. With our services developing and stabilising, our future is looking very exciting.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

C A Root

Mr M Ngouala

(Appointed 15 March 2022)

Ms A Misail

(Appointed 12 April 2022)

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

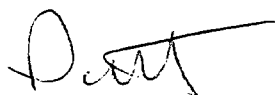
As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 5 trustees at the year end.

The trustees' report was approved by the Board of Trustees.

P Holmes
Trustee



11 October 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2022.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

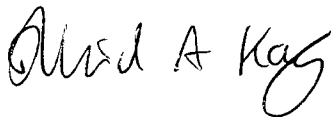
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



David Kay
Barlow Andrews LLP
Carlyle House
Bolton
BL1 4BY

Dated: 11 October 2022

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and legacies	2	135,765	59,000	194,765	74,313	50,000	124,313
Income from charitable activities	3	-	14,875	14,875	-	9,000	9,000
Other income	4	11,859	-	11,859	42,043	-	42,043
Total income		<u>147,624</u>	<u>73,875</u>	<u>221,499</u>	<u>116,356</u>	<u>59,000</u>	<u>175,356</u>
<u>Expenditure on:</u>							
Charitable activities	5	121,278	37,917	159,195	53,089	99,269	152,358
Gross transfers between funds		-	-	-	19,000	(19,000)	-
Net income for the year/ Net movement in funds		26,346	35,958	62,304	82,267	(59,269)	22,998
Fund balances at 1 April 2021		<u>117,575</u>	<u>25,000</u>	<u>142,575</u>	<u>35,308</u>	<u>84,269</u>	<u>119,577</u>
Fund balances at 31 March 2022		<u><u>143,921</u></u>	<u><u>60,958</u></u>	<u><u>204,879</u></u>	<u><u>117,575</u></u>	<u><u>25,000</u></u>	<u><u>142,575</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		1,178		1,599
Current assets					
Cash at bank and in hand		208,879		143,496	
Creditors: amounts falling due within one year	9	(5,178)		(2,520)	
Net current assets			203,701		140,976
Total assets less current liabilities			204,879		142,575
Income funds					
Restricted funds	10		60,958		25,000
Unrestricted funds			143,921		117,575
			204,879		142,575

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

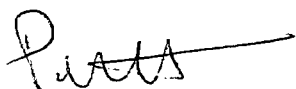
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 October 2022

P Holmes
Trustee



Company registration number 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income, including Covid support grants and job retention scheme grants, is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- 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.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	135,765	59,000	194,765	74,313	50,000	124,313
Donations and gifts						
Forever Manchester	-	-	-	5,000	-	5,000
Other donations	2,865	-	2,865	2,236	-	2,236
Bolton MBC	-	-	-	17,573	-	17,573
The Oglesby Trust	5,900	-	5,900	5,858	-	5,858
National Lottery						
Community Foundation	50,000	-	50,000	-	50,000	50,000
Covid Support	8,000	-	8,000	10,646	-	10,646
Bolton at Home	40,000	59,000	99,000	-	-	-
Tudor Trust	29,000	-	29,000	33,000	-	33,000
	135,765	59,000	194,765	74,313	50,000	124,313

3 Income from charitable activities

	2022 £	2021 £
Refugee Action	5,875	-
Bolton CVS	9,000	9,000
	14,875	9,000

4 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Student income (University of Bolton)	-	440
JRS grant income	11,859	41,603
	11,859	42,043

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure on charitable activities

	2022 £	2021 £
Staff costs	88,715	83,907
Depreciation and impairment	421	375
Project costs	31,222	38,582
Insurance	1,955	1,838
Repairs and cleaning	5,882	4,504
Travel expenses	3,967	4,418
Office expenses	23,251	15,253
Payroll processing fees	279	-
Professional fees	2,646	2,620
Bank charges	347	276
Sundry expenses	510	585
	<u>159,195</u>	<u>152,358</u>
Analysis by fund		
Unrestricted funds	121,278	53,089
Restricted funds	37,917	99,269
	<u>159,195</u>	<u>152,358</u>

Governance costs of £2,646 (2021: £2,620) are included in professional fees above, relating to the preparation and examination of the statutory accounts.

6 Trustees

None of the trustees (or any persons connected with them), other than disclosed below, received any remuneration during the year (2021: none). No trustee expenses were reimbursed (2021: none).

Mr M Ngouala received remuneration during the year, prior to becoming a trustee on 15 March 2022, and continued to receive remuneration for the remainder of the year. His appointment as trustee has been disclosed to and agreed by the Charity Commission and his remuneration relates to his non-trustee services to the organisation.

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>2</u>	<u>3</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7	Employees	(Continued)	
	Employment costs	2022 £	2021 £
	Wages and salaries	79,978	79,269
	Social security costs	5,719	2,676
	Other pension costs	3,018	1,962
		<u>88,715</u>	<u>83,907</u>

No employees received benefits of more than £60,000 (2021: none).

The only member of key management personnel is P Holmes. She does not receive any employee benefits.

There were no employees whose annual remuneration was more than £60,000.

8	Tangible fixed assets	Fixtures, fittings & equipment £	Computer equipment £	Total £
	Cost			
	At 1 April 2021	675	1,143	1,818
	At 31 March 2022	<u>675</u>	<u>1,143</u>	<u>1,818</u>
	Depreciation and impairment			
	At 1 April 2021	101	118	219
	Depreciation charged in the year	135	286	421
	At 31 March 2022	<u>236</u>	<u>404</u>	<u>640</u>
	Carrying amount			
	At 31 March 2022	<u>439</u>	<u>739</u>	<u>1,178</u>
	At 31 March 2021	<u>574</u>	<u>1,025</u>	<u>1,599</u>

9	Creditors: amounts falling due within one year	2022 £	2021 £
	Other taxation and social security	2,568	-
	Accruals and deferred income	2,610	2,520
		<u>5,178</u>	<u>2,520</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Outgoing resources £				Incoming resources £	Outgoing resources £		
Bolton MBC	37,086	-	(37,086)		-	-	-	-		-
Refugee Action	-	-	-		-	-	5,875	(3,917)		1,958
Tudor Trust	19,000	-	-	(19,000)		-	-	-		-
Bolton at Home	-	-	-	-		-	59,000	-		59,000
Oglesby Trust	3,183	-	(3,183)		-	-	-	-		-
National Lottery	25,000	50,000	(50,000)		-	25,000	-	(25,000)		-
Bolton CVS	-	9,000	(9,000)		-	-	9,000	(9,000)		-
	<u>84,269</u>	<u>59,000</u>	<u>(99,269)</u>		<u>(19,000)</u>	<u>25,000</u>	<u>73,875</u>	<u>(37,917)</u>		<u>60,958</u>

Funding received from Refugee Action is for an initiative to transform Manchester's service provision into a joined-up and collaborative ecosystem of support for refugees, in partnership with Refugee Action. Funding from Bolton at Home is to be spent on wage costs in the following year. Money received from the National Lottery Community Fund was spent towards the continued delivery of core services to support asylum seekers and refugees. Money received from Bolton CVS was to be spent on providing supermarket vouchers to asylum seekers and refugees.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,178	-	1,178
Current assets/(liabilities)	203,701	-	203,701
	<u>204,879</u>	<u>-</u>	<u>204,879</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	1,599	-	1,599
Current assets/(liabilities)	115,976	25,000	140,976
	<u>117,575</u>	<u>25,000</u>	<u>142,575</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

England & Wales - Charity number 1151557

Accounts

Charity Registration No. 1151557

Company Registration No. 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Holmes Mr P Hand-Griffiths Ms J A Hilling C A Root
Charity number	1151557
Company number	08318232
Registered office	The Lodge Green Lane Bolton BL3 2HX
Independent examiner	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of advice, support and training.
2. The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Looking back on last year's Trustees' report it is impossible to believe what was about to happen as like everyone else in March 2020 all our work came to a halt.

We shut down a week before the official lockdown as the people who come to us are so vulnerable in so many ways, and there would be no way of stopping them attending the premises. It was our judgement that it would not be safe to remain open.

However, we had just received a final payment of £6,875 from Oglesby Trust for the women's art project. After contacting the Trust, they agreed that we could spend the money on vouchers, and we started to deliver them weekly by volunteers. The staff were furloughed.

We kept in touch with people by phone calls, emails and cards that the art group started to make. They continued to meet through a WhatsApp group, and another group of Arabic speaking people was formed. This group enabled us to keep in touch with our community and they identified who needed help. We were also in touch with the leader of the Afghan community; a former service user who performed the same function.

In July we tentatively opened the main building again. We rearranged furniture, put tapes down for social distancing, bought PPE and thoroughly cleaned the building. Malcolm, our manager, returned on a part time basis (Flexible furlough) with another advisor and started to clear the back log of immigration enquiries. We had been establishing a waiting list during lockdown so that he could prioritise the most urgent cases. We decided that we would start a small ESOL class of no more than 5 people who we would rotate so as to provide maximum service delivery, formerly we had had classes of 20+ students.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We were still and are continuing to deliver the vouchers. Unfortunately, we had a student who was Covid positive. We closed the building, had it deep cleaned and fogged. The 2 staff and 3 sessional workers who had been in contact with him went into self-isolation. It was decided that it would be a revolving door to let people into the building. It also seemed obvious that there would be a second wave in September 2020 when the children went back to school, and the universities opened.

We have changed our whole way of working. We now hold five Zoom classes weekly which are extremely popular both with the students and the teacher. We were fortunate that several organisations gave us funds to supply the technology we and the students needed to work from home. The City of Sanctuary have supplied our students with 40 tablets. People have been extraordinarily generous.

The art group continued their work for the art exhibition we had planned for this year which will be filmed courtesy of BAH. We are working with a group of midwives who are providing solely for asylum women care during their pregnancy and a wonderful bassinet full of lovely stuff for the new babies (we've had 2 already) We had 3 student placements, one is working with a class on Zoom on a new song with the women's choir, one is teaching how to set up a podcast and the other is teaching photography. Collectively the three of them are working on a film with some of our volunteers about the experiences of refugees in Bolton during Covid lockdown, and how it's affected them, but unfortunately this work has not been able to continue at this time. We now have an additional advisor with Malcolm, and they are all very busy. They are working at the Lodge and in cases of extreme emergency we are allowing people to visit. We stipulate only one person to visit, not to bring their families and friends as they used to.

We have learned a lot during the initial lockdown about working remotely and digitally and the systems and means of communication are running much more smoothly. We are continuing to expand our services though very differently than it was before. I think what has happened with the pandemic may very well change the way we work permanently.

Hopefully we'll be able to resume activities where people can visit and take part in social occasions, but some of the remote ESOL classes, for example, have proved very useful for both teacher and student. The teacher reports that he's able to identify different levels of ability more easily and the students are learning more quickly.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 5 of the accounts, showing net income of £22,998 across all funds. Unrestricted funds carried forward at year end totalled £117,575 and restricted funds were £25,000.

The reserves policy is under regular review as the activities of the charity develop and the scale of the operation is still growing. The aim is carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be severely reduced. Our free reserves currently stand at £115,976, which meets the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources in 20/21 were Bolton MBC, Tudor Trust and National Lottery Community Foundation. We also received Covid grant support and job retention scheme monies for which we are very grateful, as well as grants and other income from other sources such as Forever Manchester, Bolton CVS and The Oglesby Foundation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future

Recently, we commissioned an external review of BRASS activities including a small open discussion event for the Board, staff and supporting organisations so that when we fully open hopefully in September 2021, our new way of working will be effective.

We will continue our ESOL classes in the most effective way, use the Lodge safely and efficiently, continue the most important service of immigration advice and welcome other organisations in partnership into our building to provide additional services.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

C A Root

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 4 trustees at the year end.

The trustees' report was approved by the Board of Trustees.



P Holmes

Trustee

Dated: 19 October 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

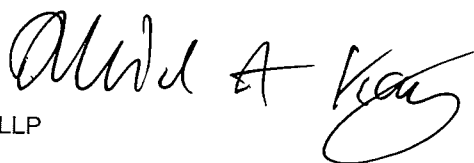
Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

David Kay
Barlow Andrews LLP
Carlyle House
Bolton
BL1 4BY



Dated: 19 October 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	74,313	50,000	124,313	2,281	59,858	62,139
Income from charitable activities	3	-	9,000	9,000	92,560	9,450	102,010
Other income	4	42,043	-	42,043	2,330	-	2,330
Total income		116,356	59,000	175,356	97,171	69,308	166,479
<u>Expenditure on:</u>							
Charitable activities	5	53,089	99,269	152,358	95,227	57,217	152,444
Net incoming/ (outgoing) resources before transfers		63,267	(40,269)	22,998	1,944	12,091	14,035
Gross transfers between funds		19,000	(19,000)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		82,267	(59,269)	22,998	1,944	12,091	14,035
Fund balances at 1 April 2020		35,308	84,269	119,577	33,364	72,178	105,542
Fund balances at 31 March 2021		117,575	25,000	142,575	35,308	84,269	119,577

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		1,599		156
Current assets					
Cash at bank and in hand		143,496		121,926	
Creditors: amounts falling due within one year	9	(2,520)		(2,505)	
Net current assets			140,976		119,421
Total assets less current liabilities			142,575		119,577
Income funds					
Restricted funds	12	25,000		84,269	
Unrestricted funds		117,575		35,308	
			142,575		119,577

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 October 2021

P Holmes
Trustee



Company Registration No. 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income, including Covid support grants and job retention scheme grants, is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- 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.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	74,313	50,000	124,313	2,281	59,858	62,139
Donations and gifts						
Forever Manchester	5,000	-	5,000	-	-	-
Other donations	2,236	-	2,236	2,281	-	2,281
Bolton MBC	17,573	-	17,573	-	-	-
The Oglesby Trust	5,858	-	5,858	-	5,858	5,858
National Lottery Community Foundation	-	50,000	50,000	-	25,000	25,000
Covid Support	10,646	-	10,646	-	-	-
Tudor Trust	33,000	-	33,000	-	29,000	29,000
	74,313	50,000	124,313	2,281	59,858	62,139

3 Income from charitable activities

	2021 £	2020 £
Bolton MBC	-	9,450
Bolton at Home	-	92,560
Bolton CVS	9,000	-
	9,000	102,010
Analysis by fund		
Unrestricted funds	-	92,560
Restricted funds	9,000	9,450
	9,000	102,010

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Student income	440	2,330
JRS grant income	41,603	-
	<u>42,043</u>	<u>2,330</u>

The student income was received from the University of Bolton.

5 Expenditure on charitable activities

	2021	2020
	£	£
Staff costs	83,907	81,958
Depreciation and impairment	375	375
Sessional work, training and student mentoring	-	345
Project costs	38,582	28,728
Insurance	1,838	1,338
Repairs and cleaning	4,504	7,637
Travel expenses	4,418	11,725
Office expenses	15,253	15,850
Professional fees	2,620	2,430
Bank charges	276	413
Sundry expenses	585	1,645
	<u>152,358</u>	<u>152,444</u>
Analysis by fund		
Unrestricted funds	53,089	95,227
Restricted funds	99,269	57,217
	<u>152,358</u>	<u>152,444</u>

Governance costs of £2,620 (2020: £2,430) are included in professional fees above, relating to the preparation and examination of the statutory accounts.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2020: none). No trustee expenses were incurred (2020: none).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2021 £	2020 £
Wages and salaries	79,269	76,547
Social security costs	2,676	3,449
Other pension costs	1,962	1,962
	<u>83,907</u>	<u>81,958</u>

No employees received benefits of more than £60,000 (2020: none).

The only member of key management personnel is P Holmes. She does not receive any employee benefits.

8 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2020	-	1,500	1,500
Additions	675	1,143	1,818
Disposals	-	(1,500)	(1,500)
	<u>675</u>	<u>1,143</u>	<u>1,818</u>
At 31 March 2021	675	1,143	1,818
Depreciation and impairment			
At 1 April 2020	-	1,344	1,344
Depreciation charged in the year	101	274	375
Eliminated in respect of disposals	-	(1,500)	(1,500)
	<u>101</u>	<u>118</u>	<u>219</u>
At 31 March 2021	101	118	219
Carrying amount			
At 31 March 2021	<u>574</u>	<u>1,025</u>	<u>1,599</u>
At 31 March 2020	<u>-</u>	<u>156</u>	<u>156</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	105
Accruals and deferred income	2,520	2,400
	<u>2,520</u>	<u>2,505</u>

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,599	-	1,599	156	-	156
Current assets/ (liabilities)	115,976	25,000	140,976	35,152	84,269	119,421
	<u>117,575</u>	<u>25,000</u>	<u>142,575</u>	<u>35,308</u>	<u>84,269</u>	<u>119,577</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Outgoing resources	Balance at 1 April 2020	Incoming resources	Outgoing resources		
	£	£	£	£	£	£	£	£
Bolton MBC	72,178	9,450	(44,542)	37,086	-	(37,086)	-	-
Tudor Trust	-	29,000	(10,000)	19,000	-	-	(19,000)	-
Oglesby Trust	-	5,858	(2,675)	3,183	-	(3,183)	-	-
National Lottery	-	25,000	-	25,000	50,000	(50,000)	-	25,000
Bolton CVS	-	-	-	-	9,000	(9,000)	-	-
	<u>72,178</u>	<u>69,308</u>	<u>(57,217)</u>	<u>84,269</u>	<u>59,000</u>	<u>(99,269)</u>	<u>(19,000)</u>	<u>25,000</u>

Funding received from Bolton Council was for a social cohesion project on behalf of the Council. Tudor Trust funding is put towards the wage costs of the charity. Funding received from The Oglesby Trust was to spend on the Spotlight Fund, providing women only conversation cafes. Money from the National Lottery Community Fund is to be spent towards the continued delivery of core services to support asylum seekers and refugees. Funding received from Bolton CVS was to be spent on providing supermarket vouchers to asylum seekers and refugees. Transfers from the Tudor Trust fund were towards core costs as agreed.