

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**

---

<b>Trustees</b>	Ms P Holmes Mr P Hand-Griffiths Ms J A Hilling Ms C A Root Mr M Ngouala Mr A Misail
<b>Charity number</b>	1151557
<b>Company number</b>	08318232
<b>Registered office</b>	The Lodge Green Lane Bolton
<b>Independent examiner</b>	David Kay, FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
<b>Bankers</b>	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.

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 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***

---

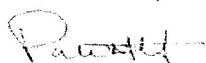
The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

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							
<b><u>Income and endowments from:</u></b>							
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
<b>Total income</b>		<u>26,710</u>	<u>42,565</u>	<u>69,275</u>	<u>147,624</u>	<u>73,875</u>	<u>221,499</u>
<b><u>Expenditure on:</u></b>							
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>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(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>
<b>Fund balances at 31 March 2023</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	10		757		1,178
<b>Current assets</b>					
Cash at bank and in hand		133,451		208,879	
<b>Creditors: amounts falling due within one year</b>	11	(4,161)		(5,178)	
Net current assets			129,290		203,701
<b>Total assets less current liabilities</b>			130,047		204,879
<b>Income funds</b>					
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
<b>Donations and gifts</b>						
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>
<b>Analysis by fund</b>		
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>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>			
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>
<b>Depreciation and impairment</b>			
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>
<b>Carrying amount</b>			
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>

