

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**

---

<b>Trustees</b>	Ms P Holmes Mr P Hand-Griffiths 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 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.

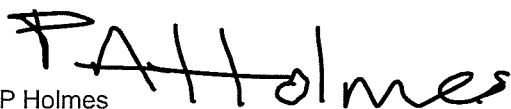
As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies 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 £
<b>Income from:</b>							
Donations and legacies	2	108,550	-	108,550	26,710	-	26,710
Charitable activities	3	-	53,765	53,765	-	42,565	42,565
<b>Total income</b>		108,550	53,765	162,315	26,710	42,565	69,275
<b>Expenditure on:</b>							
Charitable activities	4	102,936	53,765	156,701	40,584	103,523	144,107
<b>Total expenditure</b>		102,936	53,765	156,701	40,584	103,523	144,107
<b>Net income/(expenditure) and movement in funds</b>		5,614	-	5,614	(13,874)	(60,958)	(74,832)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		130,047	-	130,047	143,921	60,958	204,879
<b>Fund balances at 31 March 2024</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	9		336		757
<b>Current assets</b>					
Cash at bank and in hand		138,832		133,451	
<b>Creditors: amounts falling due within one year</b>	10	(3,507)		(4,161)	
<b>Net current assets</b>			135,325		129,290
<b>Total assets less current liabilities</b>			135,661		130,047
<b>The funds of the charity</b>					
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
<b>Donations and gifts</b>				
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>
<b>Analysis by fund</b>		
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
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
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 £
<b>Cost</b>			
At 1 April 2023	675	1,143	1,818
At 31 March 2024	675	1,143	1,818
<b>Depreciation and impairment</b>			
At 1 April 2023	371	690	1,061
Depreciation charged in the year	135	286	421
At 31 March 2024	506	976	1,482
<b>Carrying amount</b>			
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>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
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.