

REGISTERED COMPANY NUMBER: 08737163 (England and Wales)
REGISTERED CHARITY NUMBER: 1155207

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)
(A COMPANY LIMITED BY GUARANTEE)**

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL) (REGISTERED NUMBER: 08737163)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

RAMFEL is a charity that supports refugees and vulnerable migrants to access justice, and that provides vital support in moments of individual crisis. Unfortunately the government's 'hostile environment' largely remains in place in Britain since its introduction in 2012. There are always new tragic cases of people being made destitute, detained and removed through unfair and inhumane policy combined with missing institutional capabilities.

Against this background there is a large and growing number of compassionate people and organisations, committed to fairness and reform. RAMFEL is able to help many people every year because of the generous contributions of its funders and the effort and dedication of its staff.

The trustees who support RAMFEL in this mission have been mindful of their duty to public benefit, following the guidance of the Charities Commission, in exercising their powers and duties, and use this opportunity to report on the purposes and objectives, strategies, activities and achievements as well as reserves and risk management of the charity in the year 2022.

OBJECTIVES AND ACTIVITIES

Purposes and objectives

RAMFEL's purpose is that

All refugees, asylum seekers and vulnerable migrants will be treated with respect and their human rights will be protected by law. They will be able to assert those rights and live free of destitution and poverty. They will be able to plan and achieve fulfilling lives.

To achieve this, the charity has set itself the following objectives:

1. Provide immigration advice to vulnerable migrants, asylum seekers and refugees where they cannot access legal aid or afford advice.
2. Provide a welcoming safe space, destitution support and specialist advice to refugees, asylum seekers and vulnerable migrants experiencing crisis.
3. Support asylum seekers and refugees in their journey through the asylum system and assist their successful integration into society.
4. Campaign on the issues our work presents, focusing on the above areas.

RAMFEL takes a holistic approach to the needs of individuals and families caught up in the most challenging of situations, and provides wrap-around services including housing, asylum support, access to healthcare, access to social services, employability and wellbeing. In particular, the organisation provides end-to-end support helping to both regularise status and support the transition to building a new life in the UK.

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL) (REGISTERED NUMBER: 08737163)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Strategies, activities and achievements

In 2022, RAMFEL was one of the largest providers of free, OISC level 3 casework, opening over 2,000 cases. At the same time the charity still did not have capacity to help all potential clients, and needed to close projects to new referrals from time to time as demand continues to exceed our available resources.

The charity's funding in 2022, consistent with its funding strategy, comes primarily from philanthropic organisations and local authorities, with grants typically largely reserved for particular projects. We further outline below the charity's work undertaken in 2022, grouping the activities by objective (even where many holistic activities cut across all objectives).

1. Immigration advice

RAMFEL focused on those who have been denied legal aid or whom were otherwise restricted from accessing justice. Undocumented children, of which there are estimated to be over 100,000 in London, and their families continued to make up a significant amount of our legal work. Our overwhelmingly successful cases illustrate that many young people are being denied citizenship or status and forced to live in poverty simply due to legal aid cuts.

In 2022, RAMFEL submitted around 800 immigration applications on behalf of clients. In our appeals work we rely on a team of excellent barristers representing our cases pro-bono, to whom we would again like to extend our deepest thanks for their hard work and dedication.

Our work to support asylum seekers was hampered by a lack of firms with legal aid contracts willing to take on asylum seekers needing to make fresh claims. As a result RAMFEL worked towards securing a legal aid contract to provide further support. Our work in family reunion cases has been vitally important as we have found that many clients cannot obtain legal aid and that there is little capacity for free immigration advice.

Immigration advice to Rough Sleepers has continued to grow thanks to government funding. In 2018 we started to work in Redbridge to provide immigration advice, in what was at the time a unique service; in 2022 we continued to work with 8 London boroughs and the Greater London Authority to provide advice. The fact that rough sleepers in many boroughs still have no advice is of great concern, as it is an essential catalyst in helping them move off the streets.

2. Destitution Support

RAMFEL provided food parcels and food vouchers to clients, continuing and building upon the significant increase in support we made in 2020 during the pandemic.

3. Integration Support

The charity continued to run services for asylum seekers, ensuring that they access services for the support they need whilst their claims are being processed. RAMFEL supported newly granted Refugees to find work and places to live.

4. Campaigning

RAMFEL's campaign work focuses on highlighting the evidence we see every day, through our other activities, to the public and decision-making bodies with the aim of creating change. Having hired a Head of Campaigning, RAMFEL has been able to do more than ever before in this area.

Public benefit

The trustees have been mindful of the guidance provided by the Charity Commission with regard to public benefit when planning the activities of the charity.

STRATEGIC REPORT

Reserves policy

RAMFEL's financial resilience primarily comes from its unrestricted reserves (assets available for strategic spending and to ensure the organisation can weather a crisis). The Board has assessed the charity's requirements for reserves in light of the main risks to the organisation. Our resulting reserve policy aims that unrestricted funds should be at a level which ensures that RAMFEL's core activities can continue during a period of unforeseen difficulty.

RAMFEL was able to maintain its unrestricted reserves in 2022 at around £260,000. Having this level of reserves has allowed the charity to hire in key support functions in 2023. We are mindful that the next year is likely to present more difficult circumstances than the last due as salary costs continue to increase.

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL) (REGISTERED NUMBER: 08737163)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRATEGIC REPORT

Principal risks and uncertainties

The trustees have reviewed the principal risks and uncertainties facing the organisation with a view to mitigating the effect of the most significant of these where this is necessary or practicable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is constituted as a company limited by guarantee and is governed by its memorandum and articles of association. The company is registered as a charity with the Charity Commission in the UK.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08737163 (England and Wales)

Registered Charity number

1155207

Registered office

The People's Place,
80-92 Stratford High Street
London
E15 2NE

Trustees

F A Sulaiman Chair
F Rehren Treasurer
B Barakzai (appointed 20/6/23)
O I Kuforji
R Mukherjee
J Warr
F J Webster
T S Lee (resigned 20/6/23)
M Edwards (resigned 1/2/22)

Auditors

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Refugee and Migrant Forum of Essex and London (RAMFEL) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL) (REGISTERED NUMBER: 08737163)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hartley Fowler LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31 October 2023 and signed on the board's behalf by:

F Rehren - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)

Opinion

We have audited the financial statements of Refugee and Migrant Forum of Essex and London (RAMFEL) (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and the charities activities;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits we are also required to perform specific procedures to respond to the risk of management override.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in. The key laws and regulations we considered in this context included the Charities Act 2011, UK Companies Act and tax legislation.

In addition we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As a result of performing the above, we did not identify any key matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing minutes of meetings of those charged with governance, reviewing internal reports, and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale for any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date:

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and donations	2	7,384	1,185,556	1,192,940	815,495
Charitable activities	4				
Charitable activities		42,267	-	42,267	69,267
Investment income	3	5	-	5	-
Total		<u>49,656</u>	<u>1,185,556</u>	<u>1,235,212</u>	<u>884,762</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>37,437</u>	<u>1,084,002</u>	<u>1,121,439</u>	<u>752,490</u>
NET INCOME		12,219	101,554	113,773	132,272
RECONCILIATION OF FUNDS					
Total funds brought forward		251,251	29,818	281,069	148,797
TOTAL FUNDS CARRIED FORWARD		<u><u>263,470</u></u>	<u><u>131,372</u></u>	<u><u>394,842</u></u>	<u><u>281,069</u></u>

The notes form part of these financial statements

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL) (REGISTERED NUMBER: 08737163)**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	19,393	-	19,393	8,508
CURRENT ASSETS					
Debtors	13	386,506	-	386,506	156,345
Cash at bank		198,177	137,162	335,339	384,885
		<u>584,683</u>	<u>137,162</u>	<u>721,845</u>	<u>541,230</u>
CREDITORS					
Amounts falling due within one year	14	(336,558)	(5,790)	(342,348)	(264,621)
NET CURRENT ASSETS		<u>248,125</u>	<u>131,372</u>	<u>379,497</u>	<u>276,609</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		267,518	131,372	398,890	285,117
CREDITORS					
Amounts falling due after more than one year	15	(4,048)	-	(4,048)	(4,048)
NET ASSETS		<u>263,470</u>	<u>131,372</u>	<u>394,842</u>	<u>281,069</u>
FUNDS	17				
Unrestricted funds				263,470	251,251
Restricted funds				<u>131,372</u>	<u>29,818</u>
TOTAL FUNDS				<u>394,842</u>	<u>281,069</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

F Rehren - Trustee

The notes form part of these financial statements

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(34,916)	202,216
Net cash (used in)/provided by operating activities		(34,916)	202,216
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,635)	(1,536)
Interest received		5	-
Net cash used in investing activities		(14,630)	(1,536)
Change in cash and cash equivalents in the reporting period		(49,546)	200,680
Cash and cash equivalents at the beginning of the reporting period		384,885	184,205
Cash and cash equivalents at the end of the reporting period		335,339	384,885

The notes form part of these financial statements

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	113,773	132,272
Adjustments for:		
Depreciation charges	3,750	1,601
Interest received	(5)	-
(Increase)/decrease in debtors	(230,161)	26,331
Increase in creditors	77,727	42,012
Net cash (used in)/provided by operations	<u>(34,916)</u>	<u>202,216</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	384,885	(49,546)	335,339
	<u>384,885</u>	<u>(49,546)</u>	<u>335,339</u>
Total	<u>384,885</u>	<u>(49,546)</u>	<u>335,339</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the financial statements on a going concern basis

The financial statements have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and the expected level of income and expenditure for 12 months from authorising these financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grant income received that does not meet the recognition criteria is carried forward as deferred income.

Income in respect of services provided is recognised when, and to the extent that, performance occurs and is measured at the fair value of the consideration receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. GRANTS AND DONATIONS

	2022	2021
	£	£
Donations	20,001	6,308
Gift aid	508	902
Grants	1,172,431	808,285
	<u>1,192,940</u>	<u>815,495</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Redbridge Rough Sleeping Initiative	70,655	95,283
Single Homeless Project	24,032	21,372
RISE	9,311	14,057
Walthamstow Migrant Action Group	15,291	15,171
Essex Community Foundation	14,101	15,178
RAMP - Legal Advice	40,902	35,438
Waltham Forest SS - Legal Advice	15,879	14,445
Lloyds Bank Foundation	31,066	41,274
Children in Need	23,739	30,093
SEGRO	-	10,675
Baring Foundation	7,661	2,664
Deutsche Bank	12,559	14,951
Islington Immigration Advice	19,878	15,018
Hackney Rough Sleepers	-	13,999
ILPA	1,430	239
London Community Response	25,000	25,003
NCIL	-	7,497
National Lottery Fund	236,626	55,990
London Community Foundation - Provident	-	7,503
GLA Rough Sleepers	49,866	48,584
Waltham Forest Rough Sleeper Advice	21,081	28,992
Redbridge Covid Food Fund	-	26,508
Redbridge EUSS Project	37,423	57,012
Cadbury Barrow	-	29,103
Access to Justice	14,583	30,418
NLHP Rough Sleeping Advice	287,879	119,705
Newham Schools Project	-	9,711
Redbridge Household Support Fund	10,500	21,600
Charities Aid Foundation	59,291	946
GLA Advice	17,788	-
AB Charitable Trust	6,667	-
London Borough of Camden	9,032	-
Northeast RSI	83,239	-
Other grants	26,952	(144)
	<u>1,172,431</u>	<u>808,285</u>

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	5	-
	<u>5</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Other income from charitable activities	Charitable activities	42,267	69,267
		<u>42,267</u>	<u>69,267</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	1,002,777	118,662	1,121,439
	<u>1,002,777</u>	<u>118,662</u>	<u>1,121,439</u>

6. SUPPORT COSTS

	Information technology	Other administrative overheads	Other	Totals
	£	£	£	£
Charitable activities	18,189	96,722	3,751	118,662
	<u>18,189</u>	<u>96,722</u>	<u>3,751</u>	<u>118,662</u>

Support costs, included in the above, are as follows:

Information technology

	2022 Charitable activities	2021 Total activities
	£	£
Repairs and renewals	189	482
IT costs	18,000	7,885
	<u>18,189</u>	<u>8,367</u>

Other administrative overheads

	2022 Charitable activities	2021 Total activities
	£	£
Rent	16,202	12,381
Insurance	2,451	1,858
Telephone	5,566	6,825
Other office costs	2,713	4,230
Other staff costs	42,101	23,059
Bank charges	843	772
Legal and professional	3,684	5,681
Bookkeeping and accountancy	19,162	4,182
Examiners fees	-	2,100
	<u>92,722</u>	<u>61,088</u>
Carried forward	92,722	61,088

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. SUPPORT COSTS - continued

Other administrative overheads - continued

	2022 Charitable activities £	2021 Total activities £
Brought forward	92,722	61,088
Auditors remuneration - audit	4,000	-
	<u>96,722</u>	<u>61,088</u>

Other

	2022 Charitable activities £	2021 Total activities £
Depreciation of tangible fixed assets	<u>3,751</u>	<u>1,601</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>3,750</u>	<u>1,601</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	754,381	533,782
Social security costs	72,309	45,995
Other pension costs	33,212	25,311
	<u>859,902</u>	<u>605,088</u>

The key management personnel of the charity comprise the Chief Executive Officer and the Operations. Manager. The total remuneration of key management personnel during the year was £95,354 (2021 - £91,324).

The average monthly number of employees during the year was as follows:

	2022 <u>27</u>	2021 <u>20</u>
General operations		

No employees received emoluments in excess of £60,000.

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. AUDITORS REMUNERATION

	2022	2021
	£	£
Independent examination (net of irrecoverable VAT)	-	1,300
Accountancy (net of irrecoverable VAT)	825	800
Auditors remuneration (net of irrecoverable VAT)	4,000	-
	<u>4,825</u>	<u>2,100</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and donations	139,202	676,293	815,495
Charitable activities			
Charitable activities	69,267	-	69,267
Total	<u>208,469</u>	<u>676,293</u>	<u>884,762</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	80,636	671,854	752,490
NET INCOME	127,833	4,439	132,272
RECONCILIATION OF FUNDS			
Total funds brought forward	123,418	25,379	148,797
TOTAL FUNDS CARRIED FORWARD	<u>251,251</u>	<u>29,818</u>	<u>281,069</u>

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	1,198	9,401	10,599
Additions	-	14,635	14,635
	<u>1,198</u>	<u>24,036</u>	<u>25,234</u>
DEPRECIATION			
At 1 January 2022	717	1,374	2,091
Charge for year	96	3,654	3,750
	<u>813</u>	<u>5,028</u>	<u>5,841</u>
NET BOOK VALUE			
At 31 December 2022	<u>385</u>	<u>19,008</u>	<u>19,393</u>
At 31 December 2021	<u>481</u>	<u>8,027</u>	<u>8,508</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	311,135	147,066
Prepayments and accrued income	66,033	8,352
Prepayments	9,338	927
	<u>386,506</u>	<u>156,345</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,278	-
Other creditors	8,000	25,112
Deferred income	311,408	231,970
Accrued expenses	19,662	7,539
	<u>342,348</u>	<u>264,621</u>

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other creditors	4,048	4,048

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	7,117	7,117
Between one and five years	3,559	10,676
	10,676	17,793

17. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	251,251	12,219	263,470
Restricted funds			
Restricted	29,818	101,554	131,372
TOTAL FUNDS	281,069	113,773	394,842

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,656	(37,437)	12,219
Restricted funds			
Restricted	1,185,556	(1,084,002)	101,554
TOTAL FUNDS	1,235,212	(1,121,439)	113,773

**REFUGEE AND MIGRANT FORUM OF
ESSEX AND LONDON (RAMFEL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	123,418	127,833	251,251
Restricted funds			
Restricted	25,379	4,439	29,818
TOTAL FUNDS	<u>148,797</u>	<u>132,272</u>	<u>281,069</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,469	(80,636)	127,833
Restricted funds			
Restricted	676,293	(671,854)	4,439
TOTAL FUNDS	<u>884,762</u>	<u>(752,490)</u>	<u>132,272</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.