

Registered Company No: 08737163

Registered Charity No: 1155207

REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)

Annual Report and Financial Statements for the
Year Ended
31 December 2023

REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and Administrative Information

Company number	08737163
Charity number	1155207
Registered office and operational address	The People's Place, 80-92 Stratford High Street London
Trustees and Directors	F A Sulaiman - Chair F Rehren - Treasurer B Barakzai (appointed 20 June 2023) O I Kuforji R Mukherjee J Warr F J Webster A M Wallace (appointed 26 June 2024) L Ghanem (appointed 11 November 2023) M P Cuevas-Nunez (appointed 11 November 2023)
Auditors	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG

REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023. 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' has until now largely remained 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 2023.

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.

Strategies, activities and achievements

In 2023, RAMFEL was one of the largest providers of free, OISC level 3 casework, working on over 3,000 cases for over 4,600 people including dependents. 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 2023, 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 2023, grouping the activities by objective (even where many holistic activities cut across all objectives).

REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)
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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 case outcomes illustrate that many young people are being denied citizenship or status and forced to live in poverty simply due to legal aid cuts.

In 2023, RAMFEL submitted over 600 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 historically 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 to secure a legal aid contract to provide further support ourselves. 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 2023 we continued to work with multiple 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.

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 a level which ensures that RAMFEL's core activities can continue during a period of unforeseen difficulty, for which we target a level of unrestricted reserves equivalent to 3 months of outgoings

RAMFEL was able to maintain its unrestricted reserves in 2023 at around £355,506, and £496,954 of cash and liquid assets on hand, representing 2.5 and 4 months of operating costs respectively. Having this level of reserves has allowed the charity to hire in key support functions in 2023, but we are mindful that the next year is already presenting more difficult circumstances than the last. In particular, the charity's main expense being salary costs continue to increase even on multi-year grants that budgeted for an easier environment.

REFUGEE AND MIGRANT FORUM OF ESSEX AND LONDON (RAMFEL)
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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, which were updated in 2024. The company is registered as a charity with the Charity Commission in the UK.

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).

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, Goldwins Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, approved by order of the board of trustees, as the company directors, on 26 September 2024 and signed on the board's behalf by:


.....

F Rehren - Trustee

INDEPENDENT AUDITORS' REPORT 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 (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet statement of cash flows 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Auditor's 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 directors 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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they 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

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charitable company's policies and procedures relating to:
- 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 related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements

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

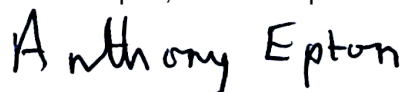
made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 26 September 2024

Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

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 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grant and donations	3	305,047	1,264,534	1,569,581	1,192,940
Charitable activities	4	91,701	-	91,701	42,267
Investment income	5	19	-	19	5
Total income		396,767	1,264,534	1,661,301	1,235,212
Expenditure on:					
Charitable activities	6	259,096	1,275,955	1,535,051	1,121,439
Total expenditure		259,096	1,275,955	1,535,051	1,121,439
Net income for the year		137,671	(11,421)	126,250	113,773
Transfers between funds		(45,635)	45,635	-	-
Net movement in funds		92,036	34,214	126,250	113,773
Reconciliation of funds:	15				
Total funds brought forward		263,470	131,372	394,842	281,069
Total funds carried forward		355,506	165,586	521,092	394,842

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Refugee and Migrant Forum of Essex and London (RAMFEL)**BALANCE SHEET****As at 31 December 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		24,138		19,393
Current assets					
Debtors	11	337,126		386,506	
Cash at bank and in hand		333,815		335,339	
		<u>670,941</u>		<u>721,845</u>	
Creditors: amounts falling due within one year	12	(173,987)		(342,348)	
Net current assets			<u>496,954</u>		<u>379,497</u>
Creditors: amounts falling due after one year	13		-		(4,048)
Net assets			<u>521,092</u>		<u>394,842</u>
Funds:					
Restricted funds	15		165,586		131,372
Unrestricted funds:					
- General fund	15		355,506		263,470
Total funds			<u>521,092</u>		<u>394,842</u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 26 September 2024 and signed on their behalf by:



Felix Rehren
Trustee

Refugee and Migrant Forum of Essex and London (RAMFEL)**STATEMENT OF CASH FLOWS****For the year ended 31 December 2023**

	Note	2023	2023	2022	2022
		£	£	£	£
Net cash provided by operating activities	16		9,917		(34,916)
Cash flows from investing activities:					
Purchase of tangible fixed assets		(11,460)		(14,635)	
Interest / rent / dividends from investments		19		5	
		<hr/>		<hr/>	
Cash (used in) investing activities			(11,441)		(14,630)
Change in cash and cash equivalents in the year			(1,524)		(49,546)
Cash and cash equivalents at the beginning of the year			335,339		384,885
			<hr/>		<hr/>
Cash and cash equivalents at the end of the year	17		333,815		335,339
			<hr/> <hr/>		<hr/> <hr/>

Refugee and Migrant Forum of Essex and London (RAMFEL)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.
- Expenditure includes attributable VAT which cannot be recovered.

For the year ended 31 December 2023

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
For the year ended 31 December 2023

2 Detailed comparatives for the statement of financial activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:			
Grants and donations	7,384	1,185,556	1,192,940
Charitable activities	42,267	-	42,267
Investment income	5	-	5
Total income	49,656	1,185,556	1,235,212
Expenditure on:			
Charitable activities	37,437	1,084,002	1,121,439
Total expenditure	37,437	1,084,002	1,121,439
Net movement in funds	12,219	101,554	113,773
Reconciliation of funds:			
Total funds brought forward	251,251	29,818	281,069
Total funds carried forward	263,470	131,372	394,842

3 Grants and donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations	14,101	7,715	21,816	20,509
Grants	290,946	1,256,819	1,547,765	1,172,431
	305,047	1,264,534	1,569,581	1,192,940

4 Income from charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Casework charges	91,251	-	91,251	40,117
Training	450	-	450	2,150
	91,701	-	91,701	42,267

5 Income from investments

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank interest	19	-	-	5
	19	-	-	5

Refugee and Migrant Forum of Essex and London (RAMFEL)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

6 Analysis of expenditure

	Charitable activities	Support costs	Governance Cost	2023 Total	2022 Total
	£	£	£	£	£
Direct costs	173,627	-	-	173,627	142,868
Staff costs	975,727	224,239	-	1,199,966	859,909
Other staff costs	-	45,126	-	45,126	42,101
Repairs and renewals	-	356	-	356	189
IT costs	-	22,901	-	22,901	18,000
Rent	-	31,621	-	31,621	16,202
Insurance	-	3,045	-	3,045	2,451
Telephone	-	8,708	-	8,708	5,566
Other office costs	-	3,019	-	3,019	2,713
Bank charges	-	1,261	-	1,261	843
Depreciation	-	6,715	-	6,715	3,751
Legal and professional	-	9,565	-	9,565	3,684
Accountancy and bookkeeping	-	23,641	-	23,641	19,162
Audit fees	-	-	5,500	5,500	4,000
	1,149,354	380,197	5,500	1,535,051	1,121,439
Support costs	380,197	(380,197)	-	-	-
Governance Cost	5,500	-	(5,500)	-	-
Total expenditure 2023	1,535,051	-	-	1,535,051	
Total expenditure 2022	1,121,439	-	-		1,121,439

Of the total expenditure, £259,096 was unrestricted (2022: £37,437) and £1,275,955 was restricted (2022: £1,084,002).

Refugee and Migrant Forum of Essex and London (RAMFEL)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

6 Analysis of expenditure for the previous reporting period

	Charitable activities	Support costs	Governance costs	2022 Total
	£	£	£	£
Direct Costs	142,868	-	-	142,868
Staff costs	-	-	-	859,909
Repairs and renewals	-	189	-	189
IT costs	-	18,000	-	18,000
Rent	-	16,202	-	16,202
Insurance	-	2,451	-	2,451
Telephone	-	5,566	-	5,566
Other office costs	-	2,713	-	2,713
Other staff costs	-	42,101	-	42,101
Bank charges	-	843	-	843
Depreciation	-	3,751	-	3,751
Legal and professional	-	3,684	-	3,684
Bookkeeping and accountancy	-	19,162	-	19,162
Audit fees	-	-	4,000	4,000
	142,868	114,662	4,000	1,121,439
Support costs	114,662	(114,662)	-	-
Governance Cost	4,000	-	(4,000)	-
Total expenditure 2022	261,530	-	-	1,121,439

Refugee and Migrant Forum of Essex and London (RAMFEL)**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 December 2023**

7 Net income / (expenditure) for the year

This is stated after charging:	2023	2022
	£	£
Depreciation of tangible fixed assets	6,715	3,751
Auditor's remuneration: audit fees	4,583	3,333

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	1,053,018	754,381
Social security costs	99,632	72,309
Employer's contribution to defined contribution pension schemes	47,316	33,212
	1,199,966	859,902

The following number of employees received employee benefits (excluding employer pension and national insurance contributions) during the year between:

	2023	2022
	No.	No.
£60,000 to £69,999	1	-

The total employee benefits of the key management personnel of the charity including the employer's pension and national insurance during the year was £221,607 (2022 - £95,354).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 33 (2022: 27).

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Refugee and Migrant Forum of Essex and London (RAMFEL)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

10 Tangible fixed assets

	Furniture Fittings & Equipment 2023 £	Total 2023 £
Cost		
At the start of the year	25,234	25,234
Additions in year	11,460	11,460
At the end of the year	36,694	36,694
Depreciation		
At the start of the year	5,841	5,841
Charge for the year	6,715	6,715
Eliminated on disposal	-	-
At the end of the year	12,556	12,556
Net book value		
At the end of the year	24,138	24,138
At the start of the year	19,393	19,393

All of the above assets are used for charitable purposes.

11 Debtors

	2023 £	2022 £
Other debtors	68,658	311,135
Accrued income	263,109	66,033
Prepayments	5,359	9,338
	337,126	386,506

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	23,581	3,278
Other creditors	4,570	8,000
Deferred income	114,980	311,408
Accrued expenses	30,856	19,662
	173,987	342,348

Deferred income

	2023 £	2022 £
Balance at the beginning of the year	311,408	231,970
Amount released to income in the year	(311,408)	(231,970)
Amount deferred in the year	114,980	311,408
Balance at the end of the year	114,980	311,408

Refugee and Migrant Forum of Essex and London (RAMFEL)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

13 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	-	4,048
	-	4,048

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Tangible fixed assets	24,138	-	24,138
Net current assets	331,368	165,586	496,954
Net assets at the end of the year	355,506	165,586	521,092

Analysis of net assets between funds for the previous reporting period

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Tangible fixed assets	19,393	-	19,393
Net current assets	248,125	131,372	379,497
Long term liabilities	(4,048)	-	(4,048)
Net assets at the end of the year	263,470	131,372	394,842

15 Movements in funds

	At 1 January 2023	Income & gains	Expenditure & losses	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted funds:					
Restricted funds	131,372	1,264,534	(1,275,955)	45,635	165,586
Total restricted funds	131,372	1,264,534	(1,275,955)	45,635	165,586
General funds	263,470	396,767	(259,096)	(45,635)	355,506
Total unrestricted funds	263,470	396,767	(259,096)	(45,635)	355,506
Total funds	394,842	1,661,301	(1,535,051)	-	521,092

Movements in funds for the previous reporting period

	At 1 January 2022	Income & gains	Expenditure & losses	At 31 December 2022
	£	£	£	£
Restricted funds:				
Restricted funds	29,818	1,185,556	(1,084,002)	131,372
Total restricted funds	29,818	1,185,556	(1,084,002)	131,372
General funds	251,251	49,656	(37,437)	263,470
Total unrestricted funds	251,251	49,656	(37,437)	263,470
Total funds	281,069	1,235,212	(1,121,439)	394,842

Refugee and Migrant Forum of Essex and London (RAMFEL)**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 December 2023**

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period	126,250	113,773
(as per the statement of financial activities)		
Depreciation	6,715	3,751
Interest received	(19)	(5)
(Increase) / decrease in debtors	49,380	(230,162)
Increase / (decrease) in creditors	(172,410)	77,727
Net cash provided by / (used in) operating activities	9,917	(34,916)

17 Analysis of cash and cash equivalents

	At 1 January 2023	Cash flows	Other changes	December 2023
	£	£	£	£
Cash at bank and in hand	335,339	- 1,524	-	333,815
Total cash and cash equivalents	335,339	- 1,524	-	333,815

18 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Less than 1 year	40,179	7,117
1 - 5 years	74,520	3,559
	114,699	10,676

19 Related party transactions

There are no related party transactions to disclose for the year (2022: none).