

Charity registration number: 1156709

Association of Visitors to Immigration Detainees

Annual Report and Financial Statements

for the period from 6 April 2024 to 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Association of Visitors to Immigration Detainees

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Association of Visitors to Immigration Detainees

Reference and Administrative Details

Chairman	Hannah Cooper Basma Doukhi
Trustees	Wiki Mark Hannah Cooper Shannon S Smith Basma Doukhi
Secretary	Niusha Bonakdarian
Senior Management Team	Miranda Reilly, Co-Director Geerthanshan Manoharan, Co-Director
Charity Registration Number	1156709
Principal Office	PO Box 27 - 31 Carlton Road Nottingham Nottinghamshire NG3 2DG
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Accountants	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Association of Visitors to Immigration Detainees

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 March 2025.

Objectives and activities

Objects and aims

The objects of the CIO are exclusively the charitable relief of immigrants and refugees who are suffering hardship, distress or are in need, with particular reference, but without limiting the generality of the foregoing, to those who are imprisoned or detained under Immigration Legislation in the United Kingdom.

Public benefit

AVID was founded in 1994 in response to the increase in numbers held in immigration detention, and to the feedback from people supporting those detained in their local communities. At that time, there were around 250 immigration detention spaces. There are now 2660 places in detention and in the year ending June 2025, 21,653 people entered detention. The government's stated purpose of detention is for removal and, by law, it should be used sparingly and for the shortest period possible. Despite this, the majority of people are detained only to be released into UK communities, where they rightfully belong, but at devastating cost to their lives.

Immigration detention, the threat of detention, and the aftermath of detention, are all points of extreme crisis in a person's immigration journey. The harm caused by detention is well-documented through the testimonies of people who have been detained, in research and by clinical professional bodies. Individuals have their autonomy stripped and have no knowledge of when they will be released. It has been described by people detained as "mental torture".

Visitors play a vital role in mitigating the harm that is caused by detention. They meet with people detained to provide emotional support, be a friend, give practical advice, liaise with lawyers and signpost to other organisations who can help. Further, visitors have a unique understanding of the daily, lived realities in detention centres, which commonly operate in remote and isolated areas. However, visiting is not easy, emotionally nor practically. To fulfill their role and maximise their impact, visitors and visitor groups benefit from advice, support, and collaboration. AVID was established in direct response to this need more than thirty years ago. We were established by visitors and this has resulted in strong and trusting relationships in our community as well as extensive knowledge about visiting in immigration detention centres. AVID continues to be an essential source of support to visitors and visitor groups to ensure access to sites of detention; guidance, information and training; and to facilitate connections to one another as well as acting as a bridge to key stakeholders, partner organisations and to the wider public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Association of Visitors to Immigration Detainees

Trustees' Report (continued)

Achievements and performance

Goal 1: To strengthen and increase the capacity of visitors and visitor groups.

A small network, relationships remain at the heart of the way we work. The support which we provide to our members takes place alongside ongoing 1-1 support and a dedicated point of contact within the AVID team. During this period, we supported our members with areas including: detention casework guidance, managing referrals, trustee recruitment, fundraising efforts, access issues and escalation of wider concerns.

We have delivered core training on visiting skills in detention to visitor groups in Durham (Durham Visitors Group, attended by 5 volunteers), Nottingham (Midlands Migrant Support, attended by 3 volunteers and 1 staff member) and in Manchester (Manchester Immigration Detainee Support Team, attended by 10 volunteers). We also delivered bespoke training on policy areas impacting detention to Beyond Detention in Bedford and Scottish Detainees Visitor Group in Scotland.

In addition to tailored support, we have delivered a programme of training available to members across our network. We held a follow up session on safeguarding in detention (6 participants) to build on work we had done in the year prior to develop bespoke safeguarding policies and practices which respond to the unique context of frontline work in immigration detention. Related to this, we partnered with Trauma Treatment International to deliver two training sessions (one full day in person and a half-day online with a total of 19 participants) to build our understanding of trauma, what it means to work in a trauma-informed way and how we can mitigate against risks of burnout and compassion fatigue.

We also ran two complementary training sessions to support visitors to understand the complex legislative and policy landscape that governs detention (21 participants) and practical guidance on access to legal advice in detention (24 participants). Participants from these sessions told us:

"It was helpful to have more clarity regarding how to support people in preparation for any legal meeting they have." (Participant of Legal Advice and Representation in Detention, November 2024)

"Clear breakdown of the law and how it all relates to each other, as well as practical implementation of the law." (Participant of Detention Legislation, Policy and Guidance with ILPA, January 2025)

"Very well delivered, clear and informative." (Participant of Detention Legislation, Policy and Guidance with ILPA, January 2025)

In Summer 2024 we launched a new website and an updated version of our visitor handbook, which was made available as an online, publicly available resource for the first time. This was an extensive piece of work designed to make our resources and information on detention more accessible to people in detention, their friends and family, visitors and wider partners working in detention. Our website includes an interactive map on detention, an online training space and a knowledge hub with guides, facts and figures and broader information on detention. Our handbook covers extensive information on immigration detention with chapters on: an introduction to visiting; who can be detained; immigration detention legislation, policy and guidance; detention in the prison estate; legal advice; bail, removal and deportation; and safeguards in detention.

Association of Visitors to Immigration Detainees

Trustees' Report (continued)

Goal 2: Increase pathways for collaboration, shared strategies and participation among visitor groups.

We have continued to provide a space for structured peer-support, to share best practice and identify trends in detention via our monthly members call. To complement our members call, and carve out time to problem solve in relation to identified issue areas, we also facilitate topic/area specific sessions. We have delivered: three online calls for visitor groups who visit people in prison; two Deep Dive workshops on best practice (monitoring and evaluation/compensation and remuneration for people with lived experience of detention); two working groups in relation to two of our members charter values (anti-racism/care and accountability); four crisis response meetings when 220 people were detained and threatened with deportation to Rwanda in May 2024. These spaces have resulted in specific actions and increased collaboration across our network. Specifically, as a result of the Rwanda response calls we coordinated a joint letter to Director General for Immigration Enforcement calling for the release of all people detained for Rwanda when the plans stalled after the general election announcement. As a result of prison groups calls, we wrote to the (then) new Prisons Minister calling for the government to bring an end to the prosecution of people arriving to the UK to seek sanctuary resulting from the Nationality and Borders Act 2022. In a different vein - and as a result of our working group on anti-racism - we hosted a reading group for detention visitors on a Home Office independent research report on 'The Historical Roots of Windrush Scandal'. This was the first time we had run something of this kind and enabled visitors from across the UK to connect, reflect and contextualise detention within the context of the UK's immigration history.

In February 2025, we hosted our annual two-day conference. This was attended by 29 people, representing nine AVID members and three partners in detention (Medical Justice, Bail for Immigration Detainees and The No Accommodation Network). Over the course of the two days we offered a varied programme involving: networking & mapping; training and troubleshooting on issues areas (bail, release into homelessness and safeguards in detention); strategising on policy and advocacy aims; and a workshop on collective care/re-connecting with our why. As is often the case with such events, the most important outcome from the conference was the nourishment that came from being together in person. We came away feeling more connected, with new ideas for how to work together and with fresh energy to tackle the day-to-day of working in detention. One attendee told us:

“Connecting with like-minded people is always a joy. I have personal experience of immigration detention and am liable to be detained at any time, so seeing this network of people in the same room, fills me with hope.”
(AVID conference attendee, February 2025)

Association of Visitors to Immigration Detainees

Trustees' Report (continued)

Goal 3: Connect with the wider movement and utilise our unique strengths to oppose immigration detention and advocate for investment in community based solutions for people who are without a regular immigration status.

As above, we have used our shared platform to co-ordinate joint actions and advocate to key stakeholders. In addition to the two joint letters highlighted above, we co-ordinated a joint letter with 77 signatories against plans to re-open Haslar and Campsfield Immigration Removal Centres to the (then) Home Secretary Yvette Cooper. This was in response to the arrival of the new government with continued plans to re-open previously closed immigration detention centres and took place alongside wider work in this area to support local groups campaigning in this area.

In Summer 2024, we held the first meeting for the "Immigration Detention Network" with the Independent Monitoring Boards (IMB), The Independent Visitors Custody Association (ICVA), AVID and Manchester Immigration Detainee Support Team (MIDST) to enable greater information sharing and escalation of issues in relation to the detention of people in police cells. This was the culmination of an extensive piece of work originating from MIDST's support to people in Manchester Residential Short Term Holding Facility (RSTHF) where they heard repeated and concerning reports from people detained in police cells and their treatment. AVID worked with MIDST to collate testimonies and freedom of information reports to build evidence on this under-researched area. This was shared with IMB and ICVA and the resulting "Immigration Detention Network" agreed to a 6-month period where they would jointly monitor the treatment of people detained in police cells.

We continued to work with wider partners in the sector including being an active member of the Detention Forum, a network of organisations committed to ending immigration detention, as part of their co-ordination group. We have connected visitor groups to key stakeholders bringing evidence to quarterly Home Office Stakeholder Forum meetings on detention and engaging with consultations on changes to detention policy, including a review of the Adults at Risk policy. We also worked closely with detention monitoring bodies - Independent Monitoring Boards and His Majesty's Inspectorate of Prisons (HMIP) - to contribute evidence to their reports.

We have continued to raise public awareness of immigration detention through our regular blog and social media engagement. We have joined partners in the sector to speak at public facing events bringing our knowledge on immigration detention to Right to Remain's online rally on immigration detention; SOAS university's ICOP (Influencing the Corridors of Power) panel event; Westminster University's internship programme for social science students. We also launched a new animation titled 'Removed' - which we have co-produced with the Unchained Collective - which tells the story of a woman who is detained. More than 60 AVID member / partner representatives and members of the public joined us for the premiere in March 2025. This powerful event involved an online screening followed by a participatory "long table" discussion during which we were joined by others with lived-experience of detention who related their own experiences with what we had just watched. After watching the animation, one attendee told us:

"It is alone that pain and cruelty seems to defeat us. But together, in solidarity, we are larger." Attendee at Removed Premiere.

Association of Visitors to Immigration Detainees

Trustees' Report (continued)

Goal 4: Shift power to people with lived experience of detention.

We provided community spaces for people with lived experience of detention and new opportunities for people with lived experience to have influence. This included awareness raising through a partnership with the Migration Museum and participation in their exhibition "All Our Stories" on the UK's history in immigration and a showcase in London of art, poetry and songs resulting from a collaboration with Liverpool University and CutToTheChase productions. We also worked with Beyond Detention's Art Group to develop an awareness raising campaign alongside the public letter which we co-ordinated against detention expansion. Beyond Detention's Art Group is a group formed of people who have previously been detained and meet regularly online, from across the country, to connect through art. We approached them to ask for ideas and worked with them to develop the idea for "Freedom Birds" to engage the public using art. We started a new partnership with Migrants in Culture and one artist with lived-experience of detention to create a series of drawings to reflect the values set out in our Member's Charter.

In November 2024, we joined His Majesties Inspectorate for Prisons (HMIP) annual conference with three people with lived experience of detention to present on their experiences of immigration detention, prison and what they would have liked inspectorates to know about their time in detention.

Finally, we have supported members of the AVID network to strengthen lived-experience participation. In addition to the Deep Dive mentioned above on remuneration and compensation for people with lived experience, we produced a memo with legal advice addressing questions on targeted recruitment, immigration and employment law.

Financial review

As shown on page 9, total income for this year was £299, 752 and total expenditure £156,261, representing a surplus for the year. This is compared to a deficit in the year prior during which our total income was £193,098 and we had higher expenditure of £220,054.

We entered this financial year after a difficult fundraising period which led us to adapt our operations and reduce costs where possible. At the same time, we put increased efforts into our fundraising activities with ambitions to return to prior operational levels (which we were in a position to do in the latter half of the financial year) and further expand our staff team to meet increased need in detention. We were successful in our fundraising efforts, and this is reflected by the level of funds brought forward against lower expenditure due to adaptations made at the beginning of the year.

Several larger funds (the Rayne Foundation, Paul Hamlyn Foundation and Porticus Foundation) were received in the latter half of the year and relate to activities in the subsequent financial year. The grant received from Porticus Foundation relates to a two-year grant period (paid in one sum).

Policy on reserves

We allocate three months running costs to our reserves. our reserves at the end of the year reflected our policy, the reserves policy is reviewed annually and moving forward - as we plan to increase staff levels - we plan to increase our reserves.

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution/trust deed adopted 15 April 2014 and most recently amended 2017.

Association of Visitors to Immigration Detainees

Trustees' Report (continued)

Major risks and management of those risks

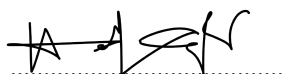
Financial risk

We are primarily reliant on trusts and foundations as a funding source. foundations often want to fund an organisation for a time limited period therefore we are regularly needing to look for new supporters, this also leaves us vulnerable if an anticipated, prospect fund does not come through.

With the length of funding deadlines and processes we need to be organised and efficient in applications. currently our fundraising is led by our Co-Director for Membership and Operations and we do not have a separate fundraising function.

Whilst at present we are in a fairly good financial position and benefit from having secured multi-year grants, we recognise that this can change very quickly and plan to maximise this moment by focusing on planning for the future and ways to diversify our funding streams so that we have more sustainable income streams.

The annual report was approved by the trustees of the charity on 12/01/2026 and signed on its behalf by:



Hannah Cooper
Chairman and trustee



Basma Doukhi
Chairman and trustee

Association of Visitors to Immigration Detainees

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

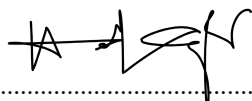
The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 12/01/2026..... and signed on its behalf by:



.....
Hannah Cooper
Chairman and trustee



.....
Basma Doukhi
Chairman and trustee

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Association of Visitors to Immigration Detainees

Independent Examiner's Report to the trustees of Association of Visitors to Immigration Detainees

Independent examiner's report to the trustees of Association of Visitors to Immigration Detainees

I report to the trustees on my examination of the accounts of Association of Visitors to Immigration Detainees (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

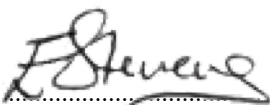
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 16/01/2026

Association of Visitors to Immigration Detainees

Statement of Financial Activities for the Period from 6 April 2024 to 31 March 2025

	Note	Unrestricted £	Restricted £	Total 31 March 2025 £	Total 1 January 2023 to 5 April 2024 £
Income and Endowments from:					
Donations and legacies	2	105,042	-	105,042	174,852
Charitable activities	3	<u>3,952</u>	<u>190,758</u>	<u>194,710</u>	<u>18,246</u>
Total Income		<u>108,994</u>	<u>190,758</u>	<u>299,752</u>	<u>193,098</u>
Expenditure on:					
Charitable activities	5	<u>(85,681)</u>	<u>(70,580)</u>	<u>(156,261)</u>	<u>(220,054)</u>
Total Expenditure		<u>(85,681)</u>	<u>(70,580)</u>	<u>(156,261)</u>	<u>(220,054)</u>
Net income/(expenditure)		23,313	120,178	143,491	(26,956)
Gross transfers between funds		<u>(421)</u>	<u>421</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,892	120,599	143,491	(26,956)
Reconciliation of funds					
Total funds brought forward		<u>72,432</u>	<u>6,739</u>	<u>79,171</u>	<u>106,127</u>
Total funds carried forward	12	<u><u>95,324</u></u>	<u><u>127,338</u></u>	<u><u>222,662</u></u>	<u><u>79,171</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

Association of Visitors to Immigration Detainees

Statement of Financial Activities for the Period from 6 April 2024 to 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 5 April 2024 £
Income and Endowments from:				
Donations and legacies	2	174,852	-	174,852
Charitable activities	3	<u>3,696</u>	<u>14,550</u>	<u>18,246</u>
Total Income		<u>178,548</u>	<u>14,550</u>	<u>193,098</u>
Expenditure on:				
Charitable activities	5	<u>(198,093)</u>	<u>(21,961)</u>	<u>(220,054)</u>
Total Expenditure		<u>(198,093)</u>	<u>(21,961)</u>	<u>(220,054)</u>
Net movement in funds		(19,545)	(7,411)	(26,956)
Reconciliation of funds				
Total funds brought forward		<u>91,977</u>	<u>14,150</u>	<u>106,127</u>
Total funds carried forward	12	<u><u>72,432</u></u>	<u><u>6,739</u></u>	<u><u>79,171</u></u>

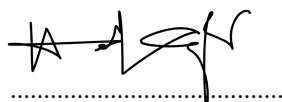
The notes on pages 13 to 20 form an integral part of these financial statements.

Association of Visitors to Immigration Detainees

(Registration number: 1156709)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	418	1,942
Cash at bank and in hand	10	<u>226,174</u>	<u>81,693</u>
		226,592	83,635
Creditors: Amounts falling due within one year	11	<u>(3,930)</u>	<u>(4,464)</u>
Net assets		<u>222,662</u>	<u>79,171</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	127,338	6,739
Unrestricted income funds			
Unrestricted funds		<u>95,324</u>	<u>72,432</u>
Total funds	12	<u>222,662</u>	<u>79,171</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on .12/01/2026.... and signed on their behalf by:



Hannah Cooper
Chairman and trustee



Basma Doukhi
Chairman and trustee

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Association of Visitors to Immigration Detainees meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	99,000	99,000	161,000
Donations from individuals	6,042	6,042	11,052
Other income from donations and legacies	-	-	2,800
	<u>105,042</u>	<u>105,042</u>	<u>174,852</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Workshops	1,914	-	1,914	1,464
Membership	1,755	-	1,755	1,691
Bank interest	283	-	283	241
Grants & Donations	-	190,758	190,758	14,550
Conference	-	-	-	300
	<u>3,952</u>	<u>190,758</u>	<u>194,710</u>	<u>18,246</u>

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Garfield Weston Foundation	25,000	-	25,000
Oakdale Trust	2,000	-	2,000
The 29th May Charitable Trust	5,000	-	5,000
City Bridge Foundation	-	40,318	40,318
Stichting Benevolentia (Porticus Foundation)	-	130,440	130,440
Rayne Foundation	-	20,000	20,000
Paul Hamlyn Foundation	61,000	-	61,000
Hillcote Trust	5,000	-	5,000
Sundry donations	6,042	-	6,042
Garden Court Chambers	1,000	-	1,000
	<u>105,042</u>	<u>190,758</u>	<u>295,800</u>

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Staff cost	2,458	2,369	4,827	5,620
Premises & running costs	3,241	2,896	6,137	28,402
Governance costs	3,912	120	4,032	6,152
Direct charitable expenditure	3,360	15,125	18,485	23,655
Wages, NI & pension	72,710	50,070	122,780	156,225
	<u>85,681</u>	<u>70,580</u>	<u>156,261</u>	<u>220,054</u>

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the period were:		
Wages and salaries	109,352	153,169
Social security costs	7,536	3,160
Pension costs	5,892	8,896
	<u>122,780</u>	<u>165,225</u>

The monthly average number of persons (including senior management team) employed by the charity during the period was as follows:

	31 March 2025 No	5 April 2024 No
Staff	<u>4</u>	<u>5</u>

4 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the period totalled £7,536 (2024 - £8,896).

No employee received emoluments of more than £60,000 during the period

The total employee benefits of the key management personnel of the charity were £86,709 (2024 - £82,888).

7 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	6 April 2024 to 31 March 2025 £	1 January 2023 to 5 April 2024 £
Independent examination	875	840
Other financial services	1,530	1,536
	<u>2,405</u>	<u>2,376</u>

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

9 Debtors

	2025 £	2024 £
Prepayments	418	1,942

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	622	376
Cash at bank	225,552	81,317
	<u>226,174</u>	<u>81,693</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,191	2,733
Other creditors	1,739	1,731
	<u>3,930</u>	<u>4,464</u>

12 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General	72,432	108,994	(85,681)	(421)	95,324
Restricted funds					
Animation project	6,739	-	(7,160)	421	-
Shifting Power	-	130,440	(13,875)	-	116,565
City Bridge Foundation	-	40,318	(37,386)	-	2,932
Membership Support	-	20,000	(12,159)	-	7,841
Total restricted funds	<u>6,739</u>	<u>190,758</u>	<u>(70,580)</u>	<u>421</u>	<u>127,338</u>
Total funds	<u>79,171</u>	<u>299,752</u>	<u>(156,261)</u>	<u>-</u>	<u>222,662</u>

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
<i>General</i>				
General	91,977	178,548	(198,093)	72,432
Restricted				
Animation project	-	9,550	(2,811)	6,739
Training & membership coordinator	7,471	-	(7,471)	-
Digital transformation	6,680	-	(6,680)	-
Handbook fund	-	1,500	(1,500)	-
Cloud Artisan's NGF	-	3,500	(3,500)	-
Total restricted funds	<u>14,151</u>	<u>14,550</u>	<u>(21,962)</u>	<u>6,739</u>
Total funds	<u><u>106,128</u></u>	<u><u>193,098</u></u>	<u><u>(220,055)</u></u>	<u><u>79,171</u></u>

.The transfer from the General fund to the Animation project fund is to cover the deficit on this activity.

13 Analysis of net assets between funds

	Unrestricted		31 March 2025
	General	Restricted	Total funds
	£	£	£
Current assets	99,254	127,338	226,592
Current liabilities	<u>(3,930)</u>	<u>-</u>	<u>(3,930)</u>
Total net assets	<u><u>95,324</u></u>	<u><u>127,338</u></u>	<u><u>222,662</u></u>
	Unrestricted		5 April 2024
	General	Restricted	Total funds
	£	£	£
Current assets	76,896	6,739	83,635
Current liabilities	<u>(4,464)</u>	<u>-</u>	<u>(4,464)</u>
Total net assets	<u><u>72,432</u></u>	<u><u>6,739</u></u>	<u><u>79,171</u></u>

14 Related party transactions

There were no related party transactions in the period.

Association of Visitors to Immigration Detainees

Notes to the Financial Statements for the Period from 6 April 2024 to 31 March 2025 (continued)

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.