# NACCOM (No Accommodation Network)

England & Wales · Charity number 1162434

## Details

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| **Other names** | NACCOM, NACCOM (No Accommodation Network) |
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2015-06-26 |
| **Register** | View on the Charity Commission register |

## Contact

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|---|---|
| **Address** | NACCOM (No Accommodation Network)<br>158 Whitley Road<br>Whitley Bay<br>Tyne and Wear<br>NE26 2LY |
| **Phone** | 0161 7060185 |
| **Email** | office@naccom.org.uk |
| **Website** | www.naccom.org.uk |

## Activities

**Objects:** THE OBJECTS OF THE CIO ARE:A) TO PREVENT OR RELIEVE POVERTY AMONG REFUGEES, ASYLUM SEEKERS, AND MIGRANTS WITH NO RECOURSE TO PUBLIC FUNDS LIVING IN THE UNITED KINGDOMB) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL IN THE SUBJECT OF ASYLUM.

**Activities:** NACCOM is the UK-wide frontline network of charities working to end destitution and homelessness in the asylum and immigration system. Our members provide accommodation and vital support to people seeking asylum, refugees and other migrants who face barriers to accessing statutory funds and services because of their immigration status. Together, we campaign, share learning, innovation & resources.

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## Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-06-30 | £510,461 | £489,983 | £270,042 | 9 |
| 2024-06-30 | £918,253 | £892,037 | £249,564 | 9 |
| 2023-06-30 | £309,406 | £429,967 | - | - |
| 2022-06-30 | £326,002 | £312,249 | - | - |
| 2021-06-30 | £995,055 | £958,751 | £330,156 | 8 |

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**NACCOM (No Accommodation Network)**

England & Wales - Charity number 1162434

# Accounts

Charity registration number: 1162434

# NACCOM (No Accommodation Network)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

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

# NACCOM (No Accommodation Network)

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# NACCOM (No Accommodation Network)

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | Caron Boulghassoul<br>Phil Davis<br>Olivier Robin<br>Sascha Chennell<br>Wen Hoe<br>Jonathan Darling<br>Emad Raad<br>Jared Hodgson<br>Tracey Kirkland<br>Washington Ali-Nasolo<br>Shukry Shukry |
| **Senior Management Team** | Bridget Young<br>Angela Henry<br>Hannah Gurnham |
| **Charity Registration Number** | 1162434 |
| **Principal Office** | Youth Resource Centre<br>Oxford Street<br>Whitley Bay<br>NE26 1AD |
| **Independent Examiner** | Eva Stevens, employee of<br>Community Accounting Plus<br>Units 1 & 2 North West<br>41 Talbot Street<br>Nottingham<br>NG1 5GL |

# NACCOM (No Accommodation Network)

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2025.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

| | |
|---|---|
| Trustees: | Caron Boulghassoul |
| | Phil Davis |
| | Olivier Robin |
| | Sascha Chennell (appointed 14 November 2024) |
| | Wen Hoe (appointed 14 November 2024) |
| | Jonathan Darling |
| | Emad Raad (appointed 14 November 2024) |
| | Jared Hodgson (appointed 14 November 2024) |
| | Tracey Kirkland |
| | Washington Ali-Nasolo |
| | Shukry Shukry |

### Structure, governance and management

#### *Nature of governing document*

NACCOM is a Charitable Incorporated Organisation (CIO) established on 26 June 2015, governed by its constitution with voting members other than its charity trustees. The Charity Registration number is 1162434. By the end of June 2025, the charity had 133 members, including 61 full member organisations with voting rights. New members can apply for membership at any time throughout the year. A full member must be accommodating at least one person seeking asylum with no recourse to public funds. Full members have one vote at the Annual General Meeting (AGM).

#### *Recruitment and appointment of trustees*

The Charity currently has 11 trustees. At the November 2024 AGM we were delighted that four new trustees were voted in: Sascha Chennell, Jared Hodgson, Wen Hoe and Emad Raad, along with the re-election of Jonathan Darling, Caron Boulghassoul and Washington Ali-Nasolo. As per the constitution, one third of all trustees (on a rotational basis) will retire at each AGM and seek re-election if they wish to do so. The next AGM is on 10th February 2026 where Phil Davis, Shukry Shukry and Tracey Kirkland are due to stand for re-election. Olivier Robin has decided to not stand for re-election and will retire from being a trustee. The Trustees would like to record their sincere thanks to Olivier Robin who has given their time, expertise, and support to NACCOM since 2021.

#### *Organisational structure*

The Charity is organised so that its trustees meet regularly as a whole Board (at least four times a year) to review its affairs and set objectives with sub-committees (a mixture of Trustees and staff) meeting between Board meetings to discuss specific issues such as the management of finances, fundraising, human resources, safeguarding and membership applications. NACCOM had a staff team of nine people during the year, who have all worked remotely in various locations throughout England.

## Objectives and activities

### *Objects and aims*

The objects of the CIO are:

a) to prevent or relieve poverty among refugees, asylum seekers, and migrants with no recourse to public funds living in the United Kingdom;

b) to advance the education of the public in general in the subject of asylum.

*Vision*
NACCOM's vision is for the UK to have a fair, just and humane asylum and immigration system, which enables people seeking asylum, refugees and other migrants to be free from destitution and to live with dignity and agency.

*Mission*
We believe that destitution has no place in a fair, just and humane asylum and immigration system. Therefore NACCOM exists to promote solidarity, connections and good practice to assist the establishment and delivery of accommodation and support projects working with people facing destitution because they are in the asylum and immigration system in the UK. In addition, we work with member organisations, partners and supporters to use the evidence and testimony of NACCOM members and people with lived experience to influence change at a local, regional and national level to create better pathways out of destitution and end destitution for good.

We turn our Vision, Mission and Values into practice by:
• Providing networking opportunities to connect members and facilitate the sharing of knowledge and promote good practice to provide pathways out of destitution. We do this through regular training and networking events, an annual conference, an online members' forum and library of information and resources.
• Gathering and disseminating data on destitution and using this to tackle the root causes of destitution through policy, lobbying and campaigning, both ourselves and in partnership with others.
• Working with our members and with those with lived experience of being destitute to ensure that the human face of destitution is shared with the wider public and decision makers. We do this by training and supporting people with experience of the asylum and immigration system to research and communicate their findings and experiences, through media work and through supporting members with their communications.

### *Public benefit*

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing NACCOM's activities and setting the charity's strategic direction during the year.

NACCOM's charitable purpose is to reduce the impact of poverty, homelessness and destitution on people seeking asylum, refugees and other vulnerable migrants. NACCOM achieves this purpose as an infrastructure charity, by supporting, strengthening and representing a national network of frontline organisations that provide direct accommodation and support to people experiencing destitution. NACCOM does not generally deliver services directly to beneficiaries; instead, it works to maximise the reach, quality and impact of services delivered by its members.

The primary beneficiaries of NACCOM's work are people seeking asylum, refugees and migrants who are at risk of, or experiencing, homelessness and destitution. These individuals face significant barriers to accessing housing, welfare, employment and healthcare, often as a result of immigration status and exclusion from mainstream support. By strengthening the capacity and sustainability of frontline providers, NACCOM enables a greater number of people to access safe accommodation, practical support and longer-term pathways out of destitution. This work also delivers wider public benefit by reducing rough sleeping, alleviating pressure on emergency services, and supporting community cohesion.

Public benefit is delivered through NACCOM's support to its member organisations, including:
• Building members' capacity to deliver safe, good-quality accommodation and effective support services.
• Strengthening members' ability to use evidence, data and lived experience to improve practice and demonstrate impact.
• Facilitating partnership working between members, local authorities, Housing Associations and national stakeholders.
• Influencing policy and practice to address the structural causes of destitution and prevent homelessness, particularly at key transition points within the asylum system.
• Ensuring that the voices and experiences of people with lived experience inform policy, practice and service design across the network.

The trustees ensure that NACCOM's activities are focused on those in greatest need and that barriers to access are minimised. NACCOM does not charge beneficiaries for services, and its membership support is designed to enhance provision for people who would otherwise have limited or no access to accommodation or support. Any potential detriment is mitigated through robust governance, safeguarding policies, quality standards and ongoing risk management, including oversight of accommodation safety and organisational capacity within the network.

The trustees regularly review evidence of impact, including data and feedback from members, policy outcomes, and insights from people with lived experience. This enables the Board to assess whether NACCOM's activities are achieving their intended public benefit and to make informed decisions about future priorities.

In summary, the trustees are satisfied that NACCOM's work as an infrastructure charity delivers clear public benefit in accordance with Charity Commission guidance, by enabling frontline organisations to reduce destitution and homelessness among people seeking asylum, refugees and other vulnerable migrants, while also contributing to wider social benefit.

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.

**Governance and trustee oversight**

During the year, NACCOM undertook an extensive trustee recruitment process to strengthen the skills, experience and diversity of the Board. Four new trustees were successfully recruited, including representatives from member organisations and external candidates. Collectively, they bring expertise in finance, fundraising, housing and lived experience, further strengthening governance, accountability and strategic leadership.

The Board continues to meet regularly and maintains oversight of the charity's strategy, financial performance, risk management and compliance with regulatory requirements. Improved financial reporting has supported trustees to effectively discharge their duties and maintain strong governance arrangements.

**Organisational development and learning**

NACCOM launched a new Members' Charter during the year, setting out shared values, expectations and commitments for both the charity and its members. The Charter supports transparency, accountability and consistency across the network and strengthens NACCOM's role as a membership-led organisation.

Staff and leadership development continued to be prioritised. The Director completed a 12-month anti-racist leadership programme, supporting NACCOM's commitment to equity, inclusion and anti-racist practice across governance, strategy and delivery. The organisation also held its first team learning day, creating structured space for reflection, learning and alignment with strategic priorities.

**Risk management**

The trustees regularly review organisational risks, including financial sustainability, staffing capacity, safeguarding, and the external policy environment. Improved financial reporting, the maintenance of appropriate reserves, multi-year funding agreements, and investment in governance and staff development all contribute to mitigating these risks. The trustees are satisfied that appropriate systems and controls are in place to manage risk effectively.

**Looking ahead**

The trustees are confident that NACCOM has the financial stability, governance structures and organisational capacity required to continue delivering its charitable objectives. Continued focus on income diversification, partnership working and strong governance will support the charity's ability to respond to emerging challenges and opportunities while working towards the long-term goal of ending destitution.

**Plans for Future Periods**

Looking ahead, NACCOM will focus on strengthening its strategic direction and organisational resilience while continuing to deliver against its core priorities in an increasingly challenging external environment.

A key priority for the coming year will be to refresh NACCOM's strategy, ensuring that it remains responsive to changes in the policy, funding and operational landscape. This will include a renewed focus on organisational resilience, enabling the charity to continue to operate effectively despite increasing financial pressures, policy uncertainty and rising demand for support.

NACCOM will continue its work with the Government, focusing on opportunities to design homelessness and destitution out of the asylum and immigration system. This will include ongoing work to define and advocate for what good move-on from Home Office accommodation looks like in practice, improved access to justice, and a more joined-up, whole-Government approach to ending homelessness. Alongside this, we will maintain a strong focus on practical housing solutions with members, including further development of lodgings schemes, continued partnership working with Housing Associations and a refresh of our housing toolkit.

Supporting and strengthening the NACCOM network will remain central to our approach. We will continue to explore and develop different ways of supporting members, ensuring that support is responsive to need and aligned with our Network Development and External Affairs priorities. This includes being clearer and more explicit about how we work together as a network, building on the launch of our new Members' Charter.

We will also continue to invest in lived experience leadership through the development of our Community Research and Community Ambassador programmes. This includes securing funding to further develop the Community Ambassador programme and embedding learning from previous iterations of Community Research. Working alongside Community Researchers, members and key partners, we will ensure that lived experience insight meaningfully informs NACCOM's wider strategic and campaigning work, beginning with the recruitment of a new cohort of volunteers in 2025-26.

The trustees would like to thank all funders and donors who continue to support NACCOM's work. We are also incredibly grateful to our staff team, lived-experience volunteers, members, partners and stakeholders for their continued dedication and commitment in a complex and challenging operating environment. NACCOM remains committed to learning, innovation and listening to those we work with, ensuring that we continue to evolve as an organisation and respond effectively to best practice and emerging need.

**Achievements and performance**
Strategic Goals for 2022 -2026

We continue to make progress towards our strategic goals and have plans to begin a strategy refresh and renewal in 2026.

**Goal 1. The root causes and human impact of destitution and solutions to end destitution are better understood**

Priority interim outcomes for 2024-25 that help us progress towards this goal:
• People with lived experience have more opportunities to shape policy and practice
• Decision-makers and key stakeholders listen more to people with lived experience
• Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution
• NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services.

Our achievements:

During 2024-25, NACCOM continued to play a leading role in ensuring that the root causes and human impact of destitution among people seeking asylum, refugees and vulnerable migrants are better understood by policymakers, decision-makers, and key stakeholders at local, national and devolved levels. Our work under this strategic goal has focused on amplifying the voices of people with lived experience, strengthening the evidence base on migrant homelessness and destitution, and supporting NACCOM members to use data and case studies to influence change.

A central strand of this work has been our collaboration with Homeless Link, where we convened a cross-sector working group focused on migrant homelessness. Through this partnership, we helped develop the Vital Solutions briefing, which set out practical, evidence-based recommendations to prevent and end migrant homelessness. The briefing was signed by over 80 organisations across the homelessness, migration and voluntary sectors, demonstrating strong consensus and significantly strengthening advocacy efforts. This collective approach ensured that the experiences of people affected by destitution, as well as the expertise of frontline organisations, were clearly articulated and taken seriously by decision-makers.

We also continued our joint policy and advocacy work with Refugee Action and Asylum Matters on asylum accommodation and support. This included bi-annual meetings with senior decision-makers, including the Minister of State for Border Security and Asylum, the Parliamentary Under-Secretary of State (Lords Minister for Faith, Communities and Resettlement), and senior civil servants from the Home Office and the Ministry of Housing, Communities and Local Government. These meetings provided regular, structured opportunities to present evidence from across the NACCOM network, highlight emerging risks of destitution, and press for practical changes to policy and practice. The consistent inclusion of lived experience and frontline insight has helped ensure that discussions remain grounded in the realities faced by people leaving the asylum system.

Our evidence base was further strengthened through the enhanced coverage and reach of NACCOM's 2024 data bulletin. The bulletin was widely referenced by partners and stakeholders and contributed to a growing recognition of the scale and drivers of migrant destitution and homelessness. This evidence fed directly into national policy discussions, including informing the development of the national homelessness strategy, ensuring that the specific risks faced by migrants were not overlooked.

NACCOM also played a key role in scrutiny and evaluation of policy changes. We were interviewed as part of the Home Office evaluation of the 56-day move-on extension pilot and undertook extensive advocacy on this issue throughout the year. Drawing on detailed member data and case studies, we made the case not only for the extension to be made permanent, but for broader reforms to ensure that people granted status are not pushed into destitution at the point of transition. This work increased confidence among NACCOM members to use their own evidence and lived experience to demonstrate both need and impact.

Our expertise and credibility in this area continue to be recognised nationally. During the year, NACCOM was invited back onto the Joseph Rowntree Foundation's Destitution in the UK Advisory Group, enabling us to shape research and policy analysis on destitution and ensure that migrants' experiences are fully reflected. We also contributed to a roundtable on housing and homelessness as part of the UK Covid-19 Inquiry, bringing evidence of how pandemic-era policies affected people with insecure immigration status and the longer-term implications for homelessness and destitution.

In addition, NACCOM was invited to join a Scottish Government working group exploring a right to work pilot for people seeking asylum. This provided a further opportunity to share evidence on the structural causes of destitution and to contribute to the development of potential solutions that could significantly reduce reliance on emergency support.

Across all of this work, NACCOM has remained committed to ensuring that people with lived experience have meaningful opportunities to shape policy and practice, that decision-makers listen more closely to those voices, and that robust evidence is used to drive positive change. At the same time, we have continued to support NACCOM members to grow in confidence and capacity to use data, evidence and case studies to demonstrate the value of their services and the urgent need for systemic change to end destitution.

**Goal 2. People with lived experience play a core and equitable role in highlighting the human impact of destitution and creating and sharing the solutions to destitution promoted by NACCOM**

Priority interim outcomes for 2024-25that help us progress towards this goal:
• People with lived experience have more opportunities to shape policy and practice
• Decision-makers and key stakeholders listen more to people with lived experience
• Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution.

Our achievements:

During 2024-25, NACCOM continued to strengthen and embed the leadership of people with lived experience at the heart of our policy, research and influencing work. Our approach recognises that meaningful, equitable involvement is essential to ensuring that solutions to destitution are grounded in reality, credible to decision-makers, and capable of driving lasting change.

A key area of progress this year was our work with Good Faith Partnerships, including the development of the Treat Us Like Humans report. This work created space for people with lived experience of the asylum system to articulate, in their own words, the human impact of current policies and practices. The report highlighted recurring themes of dehumanisation, instability and harm, while also setting out clear, practical recommendations for change. It has been used as an advocacy tool to engage policymakers and stakeholders, ensuring that lived experience evidence remains central to discussions about reform.

We also undertook an evaluation of NACCOM's Community Research programme during the year. The evaluation demonstrated the value of investing in lived experience leadership, both in terms of the quality of evidence produced and the confidence and skills developed by Community Researchers themselves. Findings from the evaluation are informing the future development of the programme, including how we support Community Researchers, ensure equitable participation, and strengthen pathways for lived experience insight to influence NACCOM's strategic and campaigning priorities.

Community Ambassadors continued to play an increasingly visible and influential role across the organisation. At the NACCOM annual conference, Community Ambassadors designed and delivered a workshop, sharing reflections and learning from their lived experience and advocacy work with members and external stakeholders. This session was well attended and reinforced the importance of centring lived experience voices within the NACCOM network. Community Ambassadors were also involved in organisational governance and decision-making, including sitting on the interview panel for the External Affairs Manager role. This ensured that recruitment decisions were informed by lived experience perspectives and aligned with NACCOM's values and commitments.

Insights from Community Research and Ambassador activity directly informed NACCOM's campaigning priorities throughout the year. Evidence gathered through lived experience work shaped our focus on asylum move-on, homelessness prevention and transitions out of Home Office accommodation, ensuring that our policy positions reflected the realities faced by people navigating these systems. In particular, Community Researchers have continued ongoing work to articulate what 'good' move-on looks like in practice. This work is exploring the conditions needed to ensure dignity, stability and safety when people are granted status or otherwise required to leave asylum accommodation, and will underpin future advocacy and policy development.

Across all of this activity, we have seen tangible progress against our interim outcomes. People with lived experience have had increased and more meaningful opportunities to shape policy and practice; decision-makers and key stakeholders have been exposed directly to lived experience evidence; and NACCOM's campaigning and influencing work has been strengthened through the integration of this evidence. By continuing to invest in equitable lived experience leadership, NACCOM is ensuring that solutions to destitution are not only evidence-based, but human-centred and rooted in the expertise of those most affected.

**Goal 3. More policies and practice exist to support the end to destitution**

Priority interim outcomes for 2024-25 that help us progress towards this goal:
• Members have a good understanding of reasons for and pathways out of destitution
• NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services
• NACCOM members deliver safe and good quality places of accommodation and provide impactful services
• NACCOM members feel better supported to work with Housing Associations and local authorities
• Housing Associations and local authorities are better supported to work with NACCOM members
• Decision-makers and key stakeholders listen more to people with lived experience
• More and better partnership working exists to end destitution (including ours)
• Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution.

Our achievements:

During 2024-25, NACCOM continued to strengthen the policy and practice environment needed to prevent and ultimately end destitution, with a strong focus on supporting members, influencing decision-makers, and fostering effective partnerships across the housing, homelessness and migration sectors.

A significant policy development during the year was the extension of the asylum move-on period from 28 days to 56 days for people exiting the asylum accommodation system. This change was intended to reduce the impact of the sudden loss of accommodation and support following a grant of status, and to help prevent people being pushed into homelessness at the point of transition. Building on extensive evidence and advocacy led by NACCOM and partners, the extension represented an important step towards reducing refugee homelessness. NACCOM played a key role in ensuring that member evidence, case studies and lived experience insights were used to demonstrate both the need for this change and its practical impact on people's ability to secure housing and access essential services. This work has also increased member confidence in using evidence to influence policy change and continues to inform our advocacy for longer-term, permanent reform.

NACCOM also responded rapidly to emerging risks faced by members and the communities they support. Following the summer 2024 riots, we coordinated a sector-wide response to support members working in increasingly hostile and unsafe environments. Through engagement with the Civic Power Fund, we secured £9,000 in immediate funding, followed by a £75,000 security and wellbeing fund for NACCOM members. This funding enabled organisations to put in place practical safety measures and wellbeing support for staff, volunteers and people with lived experience, helping to ensure the continuation of safe, good-quality accommodation and services at a time of heightened risk.

Member support, peer learning and collaboration remained a core focus throughout the year. We delivered a programme of summer in-person regional hubs alongside winter online regional hubs, creating space for members to share learning, discuss challenges, and build relationships with peers, Housing Associations and local authorities. These hubs supported members to develop a stronger understanding of the drivers of destitution and pathways out of it, strengthened confidence in working with statutory partners, and helped embed good practice across the network.

In April 2025, NACCOM marked a significant milestone by hosting its 10-year anniversary conference in Manchester. The conference brought together members, partners, decision-makers and people with lived experience to reflect on a decade of progress, share learning, and consider the changes still needed to end destitution. The event reinforced the value of partnership working, highlighted effective practice from across the network, and ensured that lived experience voices remained central to discussions about future policy and practice.

Throughout the year, NACCOM continued to invest in building stronger partnerships to end destitution, both within our membership and across the wider homelessness and migration sectors. Our ongoing collaboration with Homeless Link, local authorities, Housing Associations and national partners has helped ensure that NACCOM members feel better supported to work within local housing systems, while statutory partners are better equipped to understand and respond to the specific risks of immigration-related destitution.

Through this work, NACCOM has made clear progress against its interim outcomes. Members are more confident in using evidence, data and case studies to demonstrate need and impact; partnership working has strengthened across the sector; and decision-makers continue to engage with NACCOM's evidence and lived experience insights. Together, these developments are contributing to improved policy and practice and to the longer-term goal of ending destitution.

**Goal 4. More and better services exist to support people out of immediate destitution and provide long-term pathways out of destitution.**

Priority interim outcomes for 2024-25 that help us progress towards this goal:
• Same as strategic outcome three.

Our achievements:

During 2024-25, NACCOM continued to support the development of high-quality, safe and sustainable services that address immediate destitution while creating longer-term pathways out of homelessness and insecurity. This work closely aligns with our strategic objectives under Goal 3, particularly in strengthening member capacity, improving partnership working, and influencing housing-related policy and practice.

Building on the successful launch of our Working with Housing Associations - A Toolkit, NACCOM continued to embed and extend the use of this resource across the sector. The toolkit has been used extensively in meetings, training sessions and events with NACCOM members and partners to support a clearer understanding of the role Housing Associations can play in preventing and ending migrant destitution. This work was strongly evident in the successful event and subsequent blog that NACCOM delivered this year in Belfast, in partnership with Law Centre NI and Housing Rights NI on housing options for people with no recourse to public funds.

Alongside this, we have continued to develop a strong partnership with AVID and Detention Forum, sharing knowledge and connections across our networks to develop better knowledge and partnership working on alternatives to immigration detention. By supporting members to diversify partnerships and accommodation pathways, NACCOM has helped increase the range and quality of services available to people moving on from asylum accommodation and emergency provision.

A major focus of our work this year was ensuring that accommodation provided to people in the asylum system meets appropriate safety standards. We welcomed the Government's decision to withdraw draft regulations that would have exempted asylum accommodation from Houses in Multiple Occupation (HMO) licensing requirements. These proposals would have significantly weakened vital housing safety protections for people living in Home Office accommodation. The announcement came shortly before the anticipated start of a judicial review challenging the draft regulations in February 2024, and the case was subsequently abandoned following confirmation that the Home Office had withdrawn the proposals.

NACCOM played an active role in this successful outcome. Alongside an open letter signed by over 130 organisations, we worked in partnership with the Chartered Institute of Housing (CIH), the Joint Council for the Welfare of Immigrants (JCWI) and Crisis to raise concerns with MPs and Peers. NACCOM also provided two expert witness statements for the judicial review, drawing directly on evidence and insight from frontline members across our network. This ensured that the real-world implications of the proposed changes for people experiencing destitution were clearly understood by decision-makers.

Through this work, NACCOM has continued to support members to deliver safe, good-quality accommodation and impactful services, while also influencing the wider systems that shape people's experiences of homelessness and destitution. By strengthening relationships with Housing Associations, improving shared understanding of housing pathways, and safeguarding essential housing standards, we are contributing to more effective and humane responses to destitution, both in the immediate term and over the longer term.

**Financial review**

During 2024–25, NACCOM continued to strengthen its financial management and organisational resilience, ensuring that the charity is well governed, financially stable and able to deliver its charitable objectives.

The charity has continued to improve the quality and consistency of financial reporting to the Board of Trustees. Regular management accounts and clear financial forecasts have supported effective oversight, enabled timely decision-making, and strengthened trustees' understanding of financial performance and risk.

NACCOM secured significant multi-year funding during the year, including major grants from Metropolitan Thames Valley Housing and the Paul Hamlyn Foundation. These awards provide increased income stability, support core activities, and enable longer-term planning. Alongside this, the charity continues to diversify its income base to reduce reliance on any single funding source and support financial sustainability.

At the end of the financial year, NACCOM held £250,042 in unrestricted reserves. Of this total, £151,273 has been designated as organisational reserves, equivalent to approximately four months of operating costs. The trustees have reviewed the reserves position in line with the charity's reserves policy and consider this level to be appropriate to manage financial risk, support continuity of services, and respond to unforeseen events. The trustees are satisfied that the charity remains a going concern and is well placed to continue operating for the foreseeable future.

***Policy on reserves***

NACCOM has set its reserves to the equivalent of four months of operating costs.

The annual report was approved by the trustees of the charity on 07/01/26 and signed on its behalf by:



.....

Caron Boulghassoul

Trustee

## NACCOM (No Accommodation Network)

## 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 year 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 07/01/26 and signed on its behalf by:



.....
Caron Boulghassoul
Trustee

# NACCOM (No Accommodation Network)

## Independent Examiner's Report to the trustees of NACCOM (No Accommodation Network)

**Independent examiner's report to the trustees of NACCOM (No Accommodation Network)**
I report to the trustees on my examination of the accounts of NACCOM (No Accommodation Network) (the Charity) for the year ended 30 June 2025.

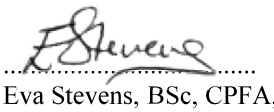
**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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: 08/01/2026

## NACCOM (No Accommodation Network)

## Statement of Financial Activities for the Year Ended 30 June 2025

| | Note | Unrestricted £ | Restricted £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income and Endowments from:** | | | | | |
| Donations and legacies | 2 | 413,390 | - | 413,390 | 486,145 |
| Charitable activities | 3 | 30,713 | 59,997 | 90,710 | 432,108 |
| Investment income | 4 | 6,361 | - | 6,361 | - |
| Total Income | | 450,464 | 59,997 | 510,461 | 918,253 |
| **Expenditure on:** | | | | | |
| Charitable activities | 6 | (442,105) | (47,878) | (489,983) | (892,037) |
| Total Expenditure | | (442,105) | (47,878) | (489,983) | (892,037) |
| Net income | | 8,359 | 12,119 | 20,478 | 26,216 |
| Gross transfers between funds | | (7,622) | 7,622 | - | - |
| Net movement in funds | | 737 | 19,741 | 20,478 | 26,216 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 249,305 | 259 | 249,564 | 223,348 |
| Total funds carried forward | 13 | 250,042 | 20,000 | 270,042 | 249,564 |

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 13.

## NACCOM (No Accommodation Network)

## Statement of Financial Activities for the Year Ended 30 June 2025 (continued)

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

| | Note | Unrestricted £ | Restricted £ | Total 2024 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 2 | 486,145 | - | 486,145 |
| Charitable activities | 3 | 17,115 | 414,993 | 432,108 |
| Total Income | | 503,260 | 414,993 | 918,253 |
| **Expenditure on:** | | | | |
| Charitable activities | 6 | (459,521) | (432,516) | (892,037) |
| Total Expenditure | | (459,521) | (432,516) | (892,037) |
| Net movement in funds | | 43,739 | (17,523) | 26,216 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 205,566 | 17,782 | 223,348 |
| Total funds carried forward | 13 | 249,305 | 259 | 249,564 |

## NACCOM (No Accommodation Network)

## (Registration number: 1162434)
## Balance Sheet as at 30 June 2025

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Current assets** | | | |
| Debtors | 10 | 2,425 | 8,699 |
| Cash at bank and in hand | 11 | 360,084 | 325,317 |
| | | 362,509 | 334,016 |
| **Creditors: Amounts falling due within one year** | 12 | (92,467) | (84,452) |
| **Net assets** | | 270,042 | 249,564 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 13 | 20,000 | 259 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 250,042 | 249,305 |
| **Total funds** | 13 | 270,042 | 249,564 |

The financial statements on pages 14 to 26 were approved by the trustees, and authorised for issue on 07/01/26. and signed on their behalf by:

.....
Caron Boulghassoul
Trustee

## NACCOM (No Accommodation Network)

## Cash Flow Statement for the Year Ended 30 June 2025

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash income | | 20,478 | 26,216 |
| **Adjustments to cash flows from non-cash items** | | | |
| Investment income | 4 | (6,361) | - |
| | | 14,117 | 26,216 |
| **Working capital adjustments** | | | |
| Decrease/(increase) in debtors | 10 | 6,274 | (8,699) |
| (Decrease)/increase in creditors | 12 | (16,880) | 29,109 |
| Increase in deferred income | | 24,895 | 55,343 |
| Net cash flows from operating activities | | 28,406 | 101,969 |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | 4 | 6,361 | - |
| Net increase in cash and cash equivalents | | 34,767 | 101,969 |
| Cash and cash equivalents at 1 July | | 325,317 | 223,348 |
| Cash and cash equivalents at 30 June | | 360,084 | 325,317 |
| **Reconciliation of net cash flow to movement in net funds** | | | |
| Increase in cash | | 34,767 | 101,969 |
| Net funds at 1 July 2024 | | 325,317 | 223,348 |
| Net funds at 30 June 2025 | | 360,084 | 325,317 |

All of the cash flows are derived from continuing operations during the above two periods.

## 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**
NACCOM (No Accommodation Network) 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.

**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.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**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.

***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.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**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.

**Pensions and other post retirement obligations**
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

## 2 Income from donations and legacies

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|
| Donations and legacies; | | | |
| Donations from individuals | 18,047 | 18,047 | 43,409 |
| Grants, including capital grants; | | | |
| Grants from other charities | 395,343 | 395,343 | 442,736 |
| | 413,390 | 413,390 | 486,145 |

## 3 Income from charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Grants & donations | - | 59,997 | 59,997 | 414,993 |
| Events income | 4,902 | - | 4,902 | 4,243 |
| Membership income | 18,015 | - | 18,015 | - |
| Other income | 7,796 | - | 7,796 | 12,872 |
| | 30,713 | 59,997 | 90,710 | 432,108 |

## 4 Investment income

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 6,361 | 6,361 | - |

## 5 Grants and donations

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Metropolitan Thames Valley Housing | - | 20,000 | 20,000 |
| Oak Foundation | 113,000 | 20,000 | 133,000 |
| Homeless Link / Lloyds Bank Foundation | 6,510 | 19,997 | 26,507 |
| Anonymous | 25,000 | - | 25,000 |
| AB Charitable Trust | 110,000 | - | 110,000 |
| Paul Hamlyn Foundation | 60,000 | - | 60,000 |
| The Tudor Trust | 60,000 | - | 60,000 |
| Anonymous | 20,833 | - | 20,833 |
| Donations from individuals | 18,047 | - | 18,047 |
| | 413,390 | 59,997 | 473,387 |

## 6 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Annual Conference | 5,640 | - | 5,640 | 8,929 |
| Design and printing | 1,332 | - | 1,332 | - |
| Comms software | 418 | - | 418 | - |
| Campaigning and influencing | 954 | 29 | 983 | 8,566 |
| Member Hubs | 3,200 | - | 3,200 | - |
| Training and events for members/externals | 1,000 | - | 1,000 | - |
| Meeting refreshments | 1,210 | - | 1,210 | - |
| Legal fees | 144 | - | 144 | - |
| Consultancy | 26,070 | - | 26,070 | - |
| Project Research costs | 1,330 | 1,110 | 2,440 | - |
| Volunteer Expenses | 1,092 | 2,565 | 3,657 | - |
| Room Rent | 3,681 | 180 | 3,861 | - |
| Travelling Expenses | 14,624 | 1,638 | 16,262 | - |
| Printing, Postage and Carriage | 323 | 29 | 352 | - |
| Telephone landline | 36 | 108 | 144 | - |
| Mobile phone data & handsets | 1,294 | 103 | 1,397 | - |
| Office Stationery | 73 | 19 | 92 | - |
| Website Hosting | - | 291 | 291 | - |
| Office equipment | 2,681 | 362 | 3,043 | - |
| IT Support | 1,358 | - | 1,358 | - |
| Storage & Shredding | 773 | - | 773 | - |
| Software Subscriptions | 1,445 | 744 | 2,189 | - |
| Office Expenses | 390 | - | 390 | - |
| Insurances | 1,899 | - | 1,899 | - |
| Bank service charge | 258 | - | 258 | - |
| Wages, NI & Pensions | 364,951 | 40,700 | 405,651 | 404,990 |
| Trustee Costs | 1,737 | - | 1,737 | - |
| Professional Fees | 4,192 | - | 4,192 | - |
| Fundraising | - | - | - | 8,000 |
| Staff costs | - | - | - | 21,834 |
| Grants repaid | - | - | - | 376,208 |
| Support costs | - | - | - | 28,546 |
| Governance costs | - | - | - | 7,252 |
| Other expenses | - | - | - | 27,712 |
| | 442,105 | 47,878 | 489,983 | 892,037 |

## 7 Staff costs

The aggregate payroll costs were as follows:

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Wages and salaries | 356,386 | 347,409 |
| Social security costs | 28,517 | 36,645 |
| Pension costs | 20,748 | 20,936 |
| | 405,651 | 404,990 |

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

| | 2025<br>No | 2024<br>No |
|---|---|---|
| Average number of employees | 9 | 9 |

9 (2024 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £20,748 (2024 - £20,936).

The number of employees whose emoluments fell within the following bands was:

| | 2025<br>No | 2024<br>No |
|---|---|---|
| £60,001 - £70,000 | 1 | 1 |

The total employee benefits of the key management personnel of the charity were £160,360 (2024 - £154,946).

The Director, as the highest paid member of staff, received benefits totalling £62,290 (2024 - £62,882).

## 8 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:

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Independent examination | 1,400 | - |
| | 1,400 | - |

## 9 Taxation

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

## 10 Debtors

| | 2025 £ | 2024 £ |
|---|---|---|
| Trade debtors | 2,415 | 5,495 |
| Other debtors | 10 | 3,204 |
| | 2,425 | 8,699 |

## 11 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|---|---|---|
| Cash at bank | 360,084 | 325,317 |

## 12 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Trade creditors | 421 | 893 |
| Other taxation and social security | 6,148 | 15,163 |
| Other creditors | 3,980 | 13,053 |
| Accruals | 1,680 | - |
| Deferred income | 80,238 | 55,343 |
| | 92,467 | 84,452 |

## 13 Funds

| | Balance at 1 July 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 30 June 2025 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| General | 249,305 | 450,464 | (442,105) | (7,622) | 250,042 |
| **Restricted funds** | | | | | |
| Homeless Link | 259 | 19,997 | (27,878) | 7,622 | - |
| Oak Foundation - website re-design | - | 20,000 | - | - | 20,000 |
| Metropolitan Thames Valley | - | 20,000 | (20,000) | - | - |
| **Total restricted funds** | 259 | 59,997 | (47,878) | 7,622 | 20,000 |

| | Balance at 1 July 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 30 June 2025 £ |
|---|---|---|---|---|---|
| **Total funds** | 249,564 | 510,461 | (489,983) | - | 270,042 |

The specific purposes for which the funds are to be applied are as follows:

• Homeless Link - Project funding to support a three-year national influencing partnership with Homelessness Link to help design homelessness and destitution out of the asylum and immigration system.
• Oak Foundation - website re-design - Towards the redesign of NACCOM's website to better reflect identity, strengthen campaigning, showcase lived experience, improve accessibility, security, integrate key digital tools and support members and donations.
• Metropolitan Thames Valley - A five-year partnership to support refugee housing and integration through events, training, and collaboration.

The transfer from the General fund to the Homeless Link fund is to cover the deficit on this activity.

| | Balance at 1 July 2023 £ | Incoming resources £ | Resources expended £ | Balance at 30 June 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***General*** | | | | |
| General | 205,566 | 503,260 | (459,521) | 249,305 |
| **Restricted** | | | | |
| Guardian & Observer Charity Appeal | - | 376,208 | (376,208) | - |
| Other | 15,282 | 6,250 | (21,532) | - |
| People's Voice Media | 2,500 | 2,500 | (5,000) | - |
| Lloyds Bank Foundation/Good Faith Partnership | - | 10,000 | (10,000) | - |
| Homeless Link | - | 20,035 | (19,776) | 259 |
| **Total restricted funds** | 17,782 | 414,993 | (432,516) | 259 |
| **Total funds** | 223,348 | 918,253 | (892,037) | 249,564 |

**14 Analysis of net assets between funds**

| | Unrestricted | | |
|---|---|---|---|
| | General | Restricted | 2025 Total funds |
| | £ | £ | £ |
| Current assets | 262,271 | 100,238 | 362,509 |
| Current liabilities | (12,229) | (80,238) | (92,467) |
| Total net assets | 250,042 | 20,000 | 270,042 |

| | Unrestricted | | |
|---|---|---|---|
| | General | Restricted | 2024 Total funds |
| | £ | £ | £ |
| Current assets | 278,414 | 55,602 | 334,016 |
| Current liabilities | (29,109) | (55,343) | (84,452) |
| Total net assets | 249,305 | 259 | 249,564 |

## 15 Related party transactions

There were no related party transactions in the year.

## 16 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Shukry Shukry**
£66 (2024: £87) of expenses were reimbursed to Shukry Shukry during the year.

**Washington Ali-Nasolo**
£90 (2024: £226) of expenses were reimbursed to Washington Ali-Nasolo during the year.

**Caron Boulghassoul**
£445 (2024: £706) of expenses were reimbursed to Caron Boulghassoul during the year.

**Jonathan Darling**
£269 (2024: £161) of expenses were reimbursed to Jonathan Darling during the year.

**Phil Davis**
£83 (2024: £Nil) of expenses were reimbursed to Phil Davis during the year.

**Jared Hodgson**
£98 (2024: £Nil) of expenses were reimbursed to Jared Hodgson during the year.

**Tracey Kirkland**
£597 (2024: £Nil) of expenses were reimbursed to Tracey Kirkland during the year.

**Emad Raad**
£58 (2024: £Nil) of expenses were reimbursed to Emad Raad during the year.

All reimbursed expenses relate to travel, accommodation and subsistence.

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

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

**NACCOM (No Accommodation Network)**

England & Wales - Charity number 1162434

# Accounts

Docusign Envelope ID: 7F2DEB5B-6637-417B-B345-90CE09A97C66

**CHARITY REGISTRATION NUMBER: 1162434**

# NACCOM
# (No Accommodation Network)

## Financial Statements

## 30 June 2024

**STEPHENSON COATES AUDIT LIMITED**
Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

Docusign Envelope ID: 7F2DEB5B-6637-417B-B345-90CE09A97C66

# NACCOM (No Accommodation Network)

## Financial Statements

## Year ended 30 June 2024


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# NACCOM (No Accommodation Network)

## Trustees' Annual Report

## Year ended 30 June 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | NACCOM (No Accommodation Network) |
| **Charity registration number** | 1162434 |
| **Principal office** | Youth Resource Centre<br>Oxford Street<br>Whitley Bay<br>Tyne and Wear<br>NE26 1AD |
| **The trustees** | [redacted] |
| **Chief Officer** | [redacted] |
| **Independent examiner** | John Oswald FCA<br>Stephenson Coates Audit Limited<br>Chartered accountant & Independent examiner<br>West 2, Asama Court<br>Newcastle Business Park<br>Newcastle upon Tyne<br>NE4 7YD |
| **Bankers** | Unity Trust Bank<br>PO Box 7193<br>Planetary Road<br>Willenhall<br>WV1 9DG |

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# NACCOM (No Accommodation Network)

## Trustees' Annual Report *(continued)*

## Year ended 30 June 2024

### Structure, governance and management

Governing document and membership:
NACCOM is a Charitable Incorporated Organisation (CIO) established on 26 June 2015, governed by its constitution with voting members other than its charity trustees. The Charity Registration number is 1162434. By the end of June 2024, the charity had 135 members, including 67 full member organisations with voting rights. New members can apply for membership at any time throughout the year. A full member must be accommodating at least one person seeking asylum with no recourse to public funds. Full members have one vote at the Annual General Meeting (AGM). By the end of June 2024, NACCOM also had 68 associate members (organisations who do not accommodate people seeking asylum with no recourse to public funds but are supportive of the aims of NACCOM) who do not have voting rights but can participate in and benefit from all other NACCOM activities.

Appointment and retirement of Trustees:
The Charity currently has seven trustees [redacted] stepped down as a trustee at the AGM in November 2023 and we would like to extend our thanks here formally for [redacted] contribution as a Trustee since 2018. As per the constitution, one third of all trustees (on a rotational basis) will retire at each AGM and seek re-election if they wish to do so. [redacted] were re-appointed for another term of three years at the AGM on 9 November 2023. The next AGM is on 14 November 2024 where [redacted] will retire and stand for re-election. Four new trustees are also being put forward to be voted in at the AGM in November 2024 and we have started to work on our succession plan over the next term of our current Chair.

Organisation:
The Charity is organised so that its trustees meet regularly as a whole Board (at least four times a year) to review its affairs and set objectives with sub-committees (a mixture of Trustees and staff) meeting between Board meetings to discuss specific issues such as the management of accounts, fundraising, human resources, safeguarding and membership applications. NACCOM had a staff team of nine people during the year who have all worked remotely in various locations throughout England.

### Objectives and activities

The objectives of the CIO are:

a) To prevent or relieve poverty among refugees, asylum seekers, and migrants with no recourse to public funds living in the United Kingdom.
b) To advance the education of the public in general in the subject of asylum.

Vision
NACCOM's vision is for the UK to have a fair, just and humane asylum and immigration system, which enables people seeking asylum, refugees and other migrants to be free from destitution and to live with dignity and agency.

Mission
We believe that destitution has no place in a fair, just and humane asylum and immigration system. Therefore NACCOM exists to promote solidarity, connections and good practice to assist the establishment and delivery of accommodation and support projects working with people facing destitution because they are in the asylum and immigration system in the UK. In addition, we work with member organisations, partners and supporters to use the evidence and testimony of NACCOM members and people with lived experience to influence change at a local, regional and national level to create better pathways out of destitution and end destitution for good.

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# NACCOM (No Accommodation Network)

## Trustees' Annual Report *(continued)*

## Year ended 30 June 2024

**Objectives and activities (*continued*)**

We turn our Vision, Mission and Values into practice by:

- Providing networking opportunities to connect members and facilitate the sharing of knowledge and promote good practice to provide pathways out of destitution. We do this through regular training and networking events, an annual conference, an online members' forum and library of information and resources.
- Gathering and disseminating data on destitution and using this to tackle the root causes of destitution through policy, lobbying and campaigning, both ourselves and in partnership with others.
- Working with our members and with those with lived experience of being destitute to ensure that the human face of destitution is shared with the wider public and decision makers. We do this by training and supporting people with experience of the asylum and immigration system to research and communicate their findings and experiences, through media work and through supporting members with their communications.

**Strategic Goals for 2022 -2026**

We are now mid-way through our strategy and continue to make progress towards our strategic goals.

**Goal 1. The root causes and human impact of destitution and solutions to end destitution are better understood**

Priority interim outcomes for 2023-24 that help us progress towards this goal:

- People with lived experience have more opportunities to shape policy and practice
- Decision-makers and key stakeholders listen more to people with lived experience
- Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution
- NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services.

**Goal 2. People with lived experience play a core and equitable role in highlighting the human impact of destitution and creating and sharing the solutions to destitution promoted by NACCOM**

Priority interim outcomes for 2023-24 that help us progress towards this goal:

- People with lived experience have more opportunities to shape policy and practice
- Decision-makers and key stakeholders listen more to people with lived experience
- Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution.

**Goal 3. More policies and practice exist to support the end to destitution**

Priority interim outcomes for 2023-24 that help us progress towards this goal:

- Members have a good understanding of reasons for and pathways out of destitution
- NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services
- NACCOM members deliver safe and good quality places of accommodation and provide impactful services
- NACCOM members feel better supported to work with Housing Associations and local authorities
- Housing Associations and local authorities are better supported to work with NACCOM members
- Decision-makers and key stakeholders listen more to people with lived experience
- More and better partnership working exists to end destitution
- Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution.

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**Strategic Goals for 2022-2026 (*continued*)**

**Goal 4. More and better services exist to support people out of immediate destitution and provide long-term pathways out of destitution.**

Priority interim outcomes for 2023-24 that help us progress towards this goal:

- Same as strategic outcome three.

**Achievements and performance**

***Goal 1. The root causes and human impact of destitution and solutions to end destitution are better understood***
In December 2023 NACCOM was chosen as one of the Guardian and Observer Charity Appeal 2023 partners, along with our friends and NACCOM members Refugees at Home and Refugee Council (representing the Refugee Councils of Great Britain). The chosen area of support was refugees and people in the asylum system, and the appeal ran from 8 December 2023 through to 14 January 2024.

The appeal raised over £1.4 million from Guardian and Observer readers and enabled us to tell incredible stories from across the NACCOM network across the Guardian's platforms. After receiving confirmation of our portion of the funds, as well as a contribution to NACCOM's core costs, we were delighted to re-grant £376,208 to NACCOM members.

Homelessness amongst refugees leaving the asylum system has been on the rise over the last year, in large part due to a change in process to the asylum move-on period, introduced by the Home Office in August 2023 (but since reversed), which left many newly granted refugees suddenly facing homelessness when their accommodation and support was abruptly ended after their grant of status. These changes have seen a huge increase in demand for support from NACCOM members, and have directed much of our policy and advocacy work over the last year.

We also pivoted when the General Election was announced to ramp up our work with Homeless Link, including co-ordinating an open letter signed by over 100 organisations as part of our pre-General Election campaigning to urge the main parties to address the issue of migrant homelessness.

In October 2023 NACCOM joined the newly expanded Asylum Reform Initiative (ARI) Governing Group. ARI is a collaboration between the key national refugee and asylum charities. This gives us an opportunity to represent members at the highest levels of the sector and have reach into wider decision-making strategies, as well as ensure that homelessness and destitution are high on the agenda in any discussions about asylum system reform.

As part of our role on the advisory group, we participated in the launch of the Joseph Rowntree Foundation's *Destitution in the UK* research, which, among many things, highlighted the increased risk of destitution to migrants in the UK.

***Goal 2. People with lived experience play a core and equitable role in highlighting the human impact of destitution and creating and sharing the solutions to destitution promoted by NACCOM***
The Community Researchers first bespoke report 'Refused' launched in July 2023, showing that people who are refused asylum in the UK, in many cases unjustly, can face extreme hardship, including destitution, homelessness and declining physical and mental health, following a negative decision on their asylum claim. The report launched across a range of events, culminating in an exhibition of the Community Research report illustrations in partnership with the Museum of Homelessness in December 2023.

NACCOM staff and a Community Researcher spoke on a panel at the All Party Parliamentary Group (APPG) for Ending Homelessness meeting on how we can ensure that no one is discharged from a public service into homelessness and onto the streets, with our focus being on Home Office Accommodation. The APPG subsequently agreed to recommendations such as 56 days' notice to leave accommodation and wrote to the Government to support these initiatives.

The Community Researchers also delivered a lived experience focus group as part of the APPG for Poverty and Migration joint Inquiry into whether and how immigration/asylum policies are contributing to poverty in the UK.

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**Achievements and performance (*continued*)**

***Goal 3. More policies and practice exist to support the end to destitution***

On 7 March 2024 in York we held our first in-person annual conference since 2019, bringing together 130 members, partners and people with lived experience from 65 different organisations. We were delighted that Patrick Butler, Social Policy Editor at the Guardian (and driver of the Guardian Appeal) was our keynote speaker, and we had contributions from a range of members and partners on topics including the Illegal Migration Act, lodgings schemes, working with people with complex needs, media work and building lived experience representation. And it was fitting that Loraine Masiya Mponela closed the event with a reading from her new poetry book, Now I Sing.

As well as our continued partnership with Homeless Link and our work on the spike in refugee homelessness, our policy and advocacy work this year, we continued to support members and partners to prepare for the impacts of the Illegal Migration Act. This included a joint briefing with Asylum Matters to set out some of the key aspects of the Act, consider the impact of these measures, and share practical and strategic actions that Local Authorities can take to support people seeking asylum in their communities.

We also finalised the three-phase data project funded by the Lloyds Bank Foundation with the aim of helping NACCOM members to improve their data capture systems, increase their data confidence and capability, and develop new influencing opportunities.

***Goal 4. More and better services exist to support people out of immediate destitution and provide long-term pathways out of destitution.***

In October 2023 we launched our new 'Working with Housing Associations - A toolkit' at the Homes for Cathy conference. We have been delighted with the response to the toolkit and have continued to use it in meetings and events with NACCOM members and partners to inform and drive our work around the role that Housing Associations can play in ending migrant destitution, including at events in Wales, Bedford and London, supported with funding from Metropolitan Thames Valley Housing. We have also been working with members to develop good practice around lodgings schemes and how they can work alongside hosting to offer housing, particularly for refugees with access to public funds and the right to work.

We had some fantastic news this year that the Government withdrew draft regulations that exempt asylum accommodation from HMO (houses in multiple occupation) licensing, which would have weakened vital housing safety measures for those in the asylum system living in Home Office accommodation. The Government made the announcement just before the anticipated start of a judicial review challenging the draft regulations in February 2024, which was abandoned shortly before the trial was due to start, when claimants were informed that the Home Office had decided to withdraw their proposals. As well as an open letter signed by over 130 organisations, NACCOM worked on some joint advocacy with partners including the Chartered Institute of Housing (CIH), Joint Council for the Welfare of Immigrants (JCWI) and Crisis to voice our concerns to MPs and Peers and provided two expert witness statements for the judicial review, drawing on evidence and insight from frontline members in our network.

**Financial and organisational review**

This year we worked with Fair Collective to support members and NACCOM directly in improving our access to fundraising knowledge and options. We look forward to using our new income generation plan over the next financial year. We also finalised our bespoke safeguarding policy and began working with Safer Foundations on the implementation plan.

This year we ran an extensive trustee recruitment drive and are delighted to put forward four new trustees to be voted in by members in November 2024, two of whom represent member organisations and two external candidates, all of whom will strengthen our finance, fundraising, housing and lived experience representation on the board.

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**Financial and organisational review (*continued*)**

NACCOM remains in a sound financial position, and we look forward to benefiting from our revamped income generation strategy. This year we have £249,305 in unrestricted reserves. Of this £151,273 has been designated as organisational reserves to cover four months of operating costs. The Trustees are comfortable that the charity will continue to exist for the foreseeable future.

**Plans for future periods**

A key priority for us this year will be to develop and finalise plans for working with the new Westminster Government to design homelessness and destitution out of the asylum and immigration system, including a focus on what good move on from Home Office accommodation looks like, access to justice and how the whole Government approach to ending homelessness should work.

We will also continue to focus on practical housing solutions with our members, such as the development of our lodgings work and the continuation of our focus on partnership working with Housing Associations. This year we will also be launching a new members' charter, being more explicit across the network about how we work together and what we expect of each other.

We will continue to develop our Community Research programme, embedding learning from the previous iterations of the programme, and working with the Community Researchers, alongside key partners and members, to meaningfully align with and shape NACCOM's wider strategic and campaigning work, starting with the recruitment of a new group of volunteers in 2025. Our Director is also starting a 12-month anti-racist leadership course as part of the ACEVO's Further Faster.

As Trustees we would like to thank all our funders and donors who have supported us along our journey to date. We are incredibly grateful to our staff team, volunteers, members, partners and stakeholders for their diligence and commitment to excellence within a complicated operating environment, which is consistently looking to create further barriers to people seeking asylum and migrants being able to settle and integrate in the UK. We are always innovating and listening to our members, friends, volunteers and partners, taking our learning into action to ensure we are consistently evolving as an organisation, as well as developing and responding to best practice.

**The trustees' annual report was approved on 11 October 2024 and signed on behalf of the board of trustees by:**

[redacted] [redacted]

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# NACCOM (No Accommodation Network)

## Independent Examiner's Report to the Trustees of NACCOM

## Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of NACCOM ('the charity') for the year ended 30 June 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable 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.

Signed by:
John Oswald
273EFA7F1A844CD...

**John Oswald BA FCA**
**STEPHENSON COATES AUDIT LIMITED**
**Chartered Accountants**

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

**11 October 2024**

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# NACCOM (No Accommodation Network)

## Statement of Financial Activities (incorporating the income and expenditure account)

## 30 June 2024

| | Note | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations, gifts and grants | **4** | 486,145 | 414,993 | **901,138** | **302,592** |
| Other income | **5** | 17,115 | – | **17,115** | **6,814** |
| **Total income** | | 503,260 | 414,993 | **918,253** | **309,406** |
| **Expenditure** | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations, gifts and grants | **6** | 8,000 | – | **8,000** | **6,514** |
| Expenditure on charitable activities | **7,8** | 451,521 | 432,516 | **884,037** | **423,453** |
| **Total expenditure** | | 459,521 | 432,516 | **892,037** | **429,967** |
| **Net income / (expenditure)** | | 43,739 | (17,523) | **26,216** | **(120,561)** |
| **Transfer between funds** | | – | – | – | – |
| **Net movement in funds** | | 43,739 | (17,523) | **26,216** | **(120,561)** |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 205,566 | 17,782 | **223,348** | **343,909** |
| **Total funds carried forward** | | 249,305 | 259 | **249,564** | **223,348** |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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# NACCOM (No Accommodation Network)

## Statement of Financial Position

## 30 June 2024

| | | 2024 | | 2023 |
|---|---|---|---|---|
| | | £ | £ | £ |
| **Current assets** | | | | |
| Debtors | 12 | **8,699** | | 4,781 |
| Cash at bank and in hand | | **325,317** | | 302,384 |
| | | **334,016** | | 307,165 |
| **Creditors: amounts falling due within one year** | 13 | **84,452** | | 83,817 |
| **Net current assets** | | | **249,564** | 223,348 |
| **Total assets less current liabilities** | | | **249,564** | 223,348 |
| **Net assets** | | | **249,564** | 223,348 |
| **Funds of the charity** | | | | |
| Restricted funds | | | **259** | 17,782 |
| Unrestricted funds | | | **249,305** | 205,566 |
| **Total charity funds** | 15 | | **249,564** | 223,348 |

**These financial statements were approved by the board of trustees and authorised for issue on 11 October 2024, and are signed on behalf of the board by:**

[redacted]

**The notes on pages 11 - 19 form part of these financial statements.**

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# NACCOM (No Accommodation Network)

## Statement of Cash Flows

## Year ended 30 June 2024

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Cash flows from operating activities** | | |
| Net income / (expenditure) | **26,216** | (120,561) |
| *Changes in:* | | |
| Trade and other debtors | **(3,918)** | (2,620) |
| Trade and other creditors | **635** | (14,824) |
| Cash generated from operations | **22,933** | (138,005) |
| Net cash used in operating activities | **22,933** | (138,005) |
| **Net increase / (decrease) in cash and cash equivalents** | **22,933** | **(138,005)** |
| **Cash and cash equivalents at beginning of year** | **302,384** | 440,389 |
| **Cash and cash equivalents at end of year** | **325,317** | 302,384 |

**The notes on pages 11 - 19 form part of these financial statements.**

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# NACCOM (No Accommodation Network)

## Notes to the Financial Statements

## Year ended 30 June 2024

### 1. General information

The charity is registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Youth Resource Centre, Oxford Street, Whitley Bay, Tyne and Wear, NE26 1AD. The charity is a public benefit entity.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.
The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are confident that the charity has sufficient working capital to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no key sources of estimation uncertainty to report that have a significant risk of causing a material adjustment to the financial statements.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Grants payable are payments made to third parties in the furtherance of the charitable objects. Grants payable are: agreed grants paid during the year; and agreed grants which have not been paid but which are payable on the satisfaction of a condition on the part of the grantee which has not yet been satisfied.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination of the financial statements.

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### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### Voluntary assistance

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

### Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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### 4. Donations & legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 43,409 | – | **43,409** |
| BBC Appeal Donations | – | – | – |
| **Grants** | | | |
| Guardian & Observer Charity Appeal | 80,000 | 376,208 | **456,208** |
| Paul Hamlyn Foundation | 99,000 | – | **99,000** |
| Oak Foundation | 85,333 | – | **85,333** |
| AB Charitable Trust | 55,000 | – | **55,000** |
| The Tudor Trust | 40,000 | – | **40,000** |
| Other * | 40,000 | – | **40,000** |
| People's Postcode Lottery | 25,000 | – | **25,000** |
| Lloyds Bank Foundation/Homeless Link | – | 20,035 | **20,035** |
| Lloyds Bank Foundation/Good Faith Partnership | – | 10,000 | **10,000** |
| Other * | – | 6,250 | **6,250** |
| Metropolitan Thames Valley Housing | 5,000 | – | **5,000** |
| People's Voice Media / HLF | – | 2,500 | **2,500** |
| **Subscriptions** | | | |
| Member subscriptions | 13,403 | – | **13,403** |
| | 486,145 | 414,993 | **901,138** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 15,853 | – | 15,853 |
| BBC Appeal Donations | – | – | – |
| **Grants** | | | |
| Paul Hamlyn Foundation | 63,000 | – | 63,000 |
| Oak Foundation | 56,667 | – | 56,667 |
| AB Charitable Trust | 50,000 | – | 50,000 |
| Other * | – | 42,944 | 42,944 |
| Esme Fairbairn Foundation | 38,333 | – | 38,333 |
| The Tudor Trust | 25,000 | – | 25,000 |
| Lloyds Foundation | – | 2,250 | 2,250 |
| **Subscriptions** | | | |
| Member subscriptions | 8,545 | – | 8,545 |
| | 257,398 | 45,194 | 302,592 |

* Funding from grantors who have requested to remain anonymous

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# NACCOM (No Accommodation Network)

## Notes to the Financial Statements *(continued)*

## Year ended 30 June 2024

### 5. Other income

| | Unrestricted Funds | **Total Funds 2024** | Unrestricted Funds | Total Funds 2023 |
|---|---|---|---|---|
| | £ | **£** | £ | £ |
| Events income | 4,243 | **4,243** | 843 | 843 |
| Other income | 12,872 | **12,872** | 5,971 | 5,971 |
| | 17,115 | **17,115** | 6,814 | 6,814 |

### 6. Costs of raising donations and legacies

| | Unrestricted Funds | **Total Funds 2024** | Restricted Funds | Total Funds 2023 |
|---|---|---|---|---|
| | £ | **£** | £ | £ |
| Fundraising | 8,000 | **8,000** | 6,514 | 6,514 |

### 7. Expenditure on charitable activities by fund type

| | Unrestricted Funds | Restricted Funds | **Total Funds 2024** |
|---|---|---|---|
| | £ | £ | **£** |
| Annual conference and networking events | 8,909 | 20 | **8,929** |
| Staff costs & related expenses | 381,913 | 44,911 | **426,824** |
| Other activities | 22,887 | 4,825 | **27,712** |
| Grants paid (re-grants from Guardian Appeal) | – | 376,208 | **376,208** |
| Marketing and communications | 3,547 | 5,019 | **8,566** |
| Support costs | 34,265 | 1,533 | **35,798** |
| | 451,521 | 432,516 | **884,037** |

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Annual conference and networking events | 2,757 | 1,296 | 4,053 |
| Staff costs & related expenses | 270,519 | 55,899 | 326,418 |
| Other activities | 48,395 | 3,654 | 52,049 |
| Grants paid | – | – | – |
| Marketing and communications | 712 | 754 | 1,466 |
| Support costs | 37,089 | 2,378 | 39,467 |
| | 359,472 | 63,981 | 423,453 |

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### 8. Expenditure on charitable activities by activity type

| | Activities undertaken directly | **Total funds 2024** | Total fund 2023 |
|---|---|---|---|
| | £ | **£** | £ |
| Annual conference and networking events | 8,929 | **8,929** | 4,053 |
| Staff costs & related expenses | 426,824 | **426,824** | 326,418 |
| Other activities | 27,712 | **27,712** | 52,049 |
| Grants paid (re-grants from Guardian Appeal) | 376,208 | **376,208** | – |
| Marketing and communications | 8,566 | **8,566** | 1,466 |
| Support costs | 35,798 | **35,798** | 39,467 |
| | 884,037 | **884,037** | 423,453 |

Included within support costs are £7,252 (2023: £5,189) relating to governance costs.

### 9. Independent examiner's fees

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | **1,705** | 1,550 |

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **347,409** | 268,843 |
| Social security costs | **36,645** | 22,705 |
| Employer contributions to pension plans | **20,936** | 14,414 |
| | **404,990** | 305,962 |

The average head count of employees during the year was 9 (2023: 9).
Key management personnel compensation in total was £141,876 (2023: £72,391); this increase reflects a management restructure in 2022-23 together with a change from part time to full time working in 2023-24.
No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. During the year £2,130 was reimbursed to Trustees for expenses relating to travel, accommodation and subsistence; this includes Trustee training and development costs (2023: £1,150 was spent on Trustee expenses relating to travel, accommodation and subsistence). During the year, £Nil trustee donations were made (2023: £Nil).

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## 12. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade debtors | **5,495** | 4,781 |
| Other debtors | **3,204** | – |
| | **8,699** | 4,781 |

## 13. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | **892** | 2,698 |
| Social security and other taxes | **15,163** | – |
| Other creditors | **68,396** | 81,119 |
| | **84,452** | 83,817 |

Included within other creditors is £55,343 (2023: £75,916) of deferred income from grants received in advance of the work being performed, details of which are noted below:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Paul Hamlyn Foundation | – | 33,000 |
| Oak Foundation | **28,000** | 28,333 |
| The Tudor Trust | – | 12,500 |
| Other * | **20,833** | 2,083 |
| Lloyds Bank Foundation/Homeless Link | **6,510** | – |
| | **55,343** | 75,916 |

During the year £75,916 was released to the statement of financial activities from deferred income.

* Funding from grantors who have requested to remain anonymous

## 14. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,936 (2023: £14,414).

Docusign Envelope ID: 7F2DEB5B-6637-417B-B345-90CE09A97C66



### 15. Analysis of charitable funds

**Unrestricted funds**

| | At 1 July 2023 £ | Income £ | Expenditure £ | Transfer £ | At 30 June 2024 £ |
|---|---|---|---|---|---|
| General funds | 205,566 | 503,260 | (459,521) | – | **249,305** |

**Restricted funds**

| | At 1 July 2023 £ | Income £ | Expenditure £ | Transfer £ | At 30 June 2024 £ |
|---|---|---|---|---|---|
| Guardian & Observer Charity Appeal | – | 376,208 | (376,208) | – | – |
| Other | 15,282 | 6,250 | (21,532) | – | – |
| People's Voice Media | 2,500 | 2,500 | (5,000) | – | – |
| Lloyds Bank Foundation/Homeless Link | – | 20,035 | (19,776) | – | **259** |
| Lloyds Bank Foundation/Good Faith Partnership | – | 10,000 | (10,000) | – | – |
| | 17,782 | 414,993 | (432,516) | – | **259** |

**Unrestricted funds**

| | At 1 July 2022 £ | Income £ | Expenditure £ | Transfer £ | At 30 June 2023 £ |
|---|---|---|---|---|---|
| General funds | 278,587 | 264,212 | (359,472) | 22,239 | 205,566 |

**Restricted funds**

| | At 1 July 2022 £ | Income £ | Expenditure £ | Transfer £ | At 30 June 2023 £ |
|---|---|---|---|---|---|
| Lloyds Bank Foundation | 61,138 | 2,250 | (28,649) | (34,739) | – |
| The National Lottery Community Fund | 837 | – | (837) | – | – |
| People's Voice Media | 2,500 | – | – | – | 2,500 |
| The Tudor Trust | 847 | – | (847) | – | – |
| Other | – | 42,944 | (40,162) | 12,500 | 15,282 |
| | 65,322 | 45,194 | (70,495) | (22,239) | 17,782 |

Lloyds Bank Foundation – restricted funds to support refugee and asylum seeker charities to influence change through policy, advocacy and evidence collection.

The National Lottery Community Fund - One-year funding as part of a cohort of infrastructure organisations to work with the Design Lab to strengthen our member engagement and offer.

People's Voice Media – contribution towards our role as an advisory member and partner organisation in the HOME project, which will collect, curate, and disseminate the experiences of migrants (including refugees, people seeking asylum, other migrants) living in Northern England over the last 10 years (2012-

Docusign Envelope ID: 7F2DEB5B-6637-417B-B345-90CE09A97C66



2024).

### 15. Analysis of charitable funds (*continued*)

The Tudor Trust – Alongside an unrestricted funding grant we received restricted funding for Covid-related HR and wellbeing support.

Funding noted as 'Other' is from a funder that does not wish to be identified but has provided us a grant to contribute to our local support and influencing work.

The Guardian & Observer Charity Appeal – Core funding to support our Network Development work and the facilitation of the regranting of money received during the Guardian Appeal to NACCOM members.

Lloyds Bank Foundation/Homeless Link – Project funding to support a three year national influencing partnership with Homelessness Link to help design homelessness and destitution out of the asylum and immigration system.

Lloyds Bank Foundation/Good Faith Partnership – Project funding to support Community Researchers to deliver focus groups as part of the Good Faith Partnership's Welcoming Mayors project.

### 16. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | **Total Funds 2024** |
|---|---|---|---|
| | £ | £ | **£** |
| Current assets | 333,757 | 259 | **334,016** |
| Creditors less than 1 year | (84,452) | – | **(84,452)** |
| **Net assets** | 249,305 | 259 | **249,564** |

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Current assets | 289,383 | 17,782 | 307,165 |
| Creditors less than 1 year | (83,817) | – | (83,817) |
| **Net assets** | 205,566 | 17,782 | 223,348 |

### 17. Related parties

Except for the following, there were no related party transactions during the year ended 30 June 2024 (2023: £Nil).
In August 2023 we covered £3,000 from our member support budget for a consultant to work with one of our members – CAST – to do a finance and governance audit to help the member sustain their services. CAST's chair is also a NACCOM Trustee but excused themselves from any related decision making.

**NACCOM (No Accommodation Network)**

England & Wales - Charity number 1162434

# Accounts

CHARITY REGISTRATION NUMBER: 1162434

# NACCOM
# (No Accommodation Network)

## Financial Statements

## 30 June 2023

**STEPHENSON COATES AUDIT LIMITED**
Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

# NACCOM

## Financial Statements

## Year ended 30 June 2023


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# NACCOM

## Trustees' Annual Report

## Year ended 30 June 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | NACCOM |
| **Charity registration number** | 1162434 |
| **Principal office** | Youth Resource Centre<br>Oxford Street<br>Whitley Bay<br>Tyne and Wear<br>NE26 1AD |
| **The trustees** | [redacted] |
| **Chief Officer** | [redacted] |
| **Independent examiner** | Rachael Oswald BA ACA<br>Stephenson Coates Audit Limited<br>Chartered accountant & Independent examiner<br>West 2, Asama Court<br>Newcastle Business Park<br>Newcastle upon Tyne<br>NE4 7YD. |
| **Bankers** | Unity Trust Bank<br>PO Box 7193<br>Planetary Road<br>Willenhall<br>WV1 9DG |

**Structure, governance and management**

Governing document and membership:
NACCOM is a Charitable Incorporated Organisation (CIO) established on 26 June 2015, governed by its constitution with voting members other than its charity trustees. The Charity Registration number is 1162434. By the end of June 2023, the charity had 129 members, including 64 full member organisations with voting rights. New members can apply for membership at any time throughout the year. A full member must be accommodating at least one person seeking asylum with no recourse to public funds. Full members have one vote at the Annual General Meeting (AGM). By the end of June 2023, NACCOM also had 65 associate members (organisations who do not accommodate people seeking asylum with no recourse to public funds but are supportive of the aims of NACCOM) who do not have voting rights but can participate in and benefit from all other NACCOM activities.

Appointment and retirement of Trustees:
The Charity currently has eight trustees [redacted] and [redacted] stepped down as trustees at the AGM in November 2022. As per the constitution, one third of all trustees (on a rotational basis) will retire at each AGM and seek re-election if they wish to do so [redacted] and [redacted] were re-appointed for another term of three years at the AGM on 10 November 2022. The next AGM is on 9 November 2023 where [redacted] will retire and stand for re-election. No new trustees will be put forward for election this year but we will be launching a recruitment drive for at least three new trustees at this year's AGM.

Organisation:
The Charity is organised so that its trustees meet regularly as a whole Board (at least four times a year) to review its affairs and set objectives with sub-committees (a mixture of Trustees and staff) meeting between Board meetings to discuss specific issues such as the management of accounts, fundraising, human resources, safeguarding and membership applications. NACCOM had a staff team of nine people during the year who have all worked remotely in various locations throughout England. There were also some changes to the staff team during the year following an HR review: Throughout the year there was:

- A full-time Director
- A part-time Communications Co-ordinator who was promoted to full-time External Affairs Manager
- A part-time Finance and Operations Co-ordinator who was promoted to full-time Finance and Operations Manager
- Three full-time Network Development Co-ordinators (one of whom became full-time during the year)
- A full-time Policy and Research Co-ordinator
- A full-time Community Research Facilitator (as of September 2022)
- A full-time Administrator (changed from the Network and Operations Assistant role).

**Objectives and activities**

The objectives of the CIO are:

a) To prevent or relieve poverty among refugees, asylum seekers, and migrants with no recourse to public funds living in the United Kingdom.
b) To advance the education of the public in general in the subject of asylum.

Vision
NACCOM's vision is for the UK to have a fair, just and humane asylum and immigration system, which enables people seeking asylum, refugees and other migrants to be free from destitution and to live with dignity and agency.

**Objectives and activities (*continued*)**

Mission

We believe that destitution has no place in a fair, just and humane asylum and immigration system. Therefore NACCOM exists to promote solidarity, connections and good practice to assist the establishment and delivery of accommodation and support projects working with people facing destitution because they are in the asylum and immigration system in the UK. In addition, we work with member organisations, partners and supporters to use the evidence and testimony of NACCOM members and people with lived experience to influence change at a local, regional and national level to create better pathways out of destitution and end destitution for good.

We turn our Vision, Mission and Values into practice by:

- Providing networking opportunities to connect members and facilitate the sharing of knowledge and promote good practice to provide pathways out of destitution. We do this through regular training and networking events, an annual conference, an online members forum and library of information and resources
- Gathering and disseminating data on destitution and using this to tackle the root causes of destitution through policy, lobbying and campaigning, both ourselves and in partnership with others.
- Working with our members and with those with lived experience of being destitute to ensure that the human face of destitution is shared with the wider public and decision makers. We do this by training and supporting people with experience of the asylum and immigration system to research and communicate their findings and experiences, through media work and through supporting members with their communications.

**Strategic Goals for 2022 -2026**

NACCOM's new strategy for 2022 – 2026 was launched in August 2022. The launch highlighted our new strategic goals, as well as our theory of change and our interim priority outcomes for year one of our new strategy.

Goal 1. The root causes and human impact of destitution and solutions to end destitution are better understood

Priority interim outcomes for 2022-23 that help us progress towards this goal:

- Members have a good understanding of reasons for and pathways out of destitution
- People with lived experience have more opportunities to shape policy and practice
- Decision-makers and key stakeholders listen more to people with lived experience

Goal 2. People with lived experience play a core and equitable role in highlighting the human impact of destitution and creating and sharing the solutions to destitution promoted by NACCOM

Priority interim outcomes for 2022-23 that help us progress towards this goal:

- People with lived experience of destitution and immigration control feel represented and included in the work of NACCOM
- People with lived experience have more opportunities to shape policy and practice

Goal 3. More policies and practice exist to support the end to destitution

Priority interim outcomes for 2022-23 that help us progress towards this goal:

- NACCOM members build connections with and support one another more
- NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services
- NACCOM members deliver safe and good quality places of accommodation and provide impactful services
- Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution

**Strategic Goals for 2022 -2026 (*continued*)**

Goal 4. More and better services exist to support people out of immediate destitution and provide long-term pathways out of destitution.

Priority interim outcomes for 2022-23 that help us progress towards this goal:

- NACCOM members build connections with and support one another more
- NACCOM members are more confident to use evidence, data and case studies to show the need for and value of their services
- NACCOM members deliver safe and good quality places of accommodation and provide impactful services
- Housing associations are better supported to work with NACCOM members
- More and better partnership working exists to end destitution
- Decision-makers and key stakeholders use NACCOM evidence to make positive changes to ending destitution

**Achievements and performance**

*Goal 1. The root causes and human impact of destitution and solutions to end destitution are better understood*

In August 2022 we launched our new four-year strategy, which included our theory of change and a pathways of out destitution framework to help explain the work of our members and NACCOM's role in supporting them.

We worked intensively on Illegal Migration Bill advocacy when it was first raised in early 2023, including leading on an open letter and joint briefing into the impacts on homelessness and destitution. NACCOM was referenced in the Joint Committee on Human Rights' report into the various ways that the Illegal Migration Bill will breach the UK's human rights obligations.

We have had an increase in media coverage including in Inside Housing, The Big Issue, New Statesman and LBC and continue to share evidence, comment and feedback to voluntary and statutory partners including our statement and briefing about the government's Ending Rough Sleeping Strategy and through presentations at Chartered Institute of Housing and COSLA events, Greater London Authority Migrant Homelessness Panel, Westminster Policy Forum and the Homeless Link conference.

*Goal 2. People with lived experience play a core and equitable role in highlighting the human impact of destitution and creating and sharing the solutions to destitution promoted by NACCOM*

Community Researcher volunteers were involved in our strategy launch, and in the recruitment of our new full-time Community Research Facilitator who started in September 2022.

We were pleased that Community Researchers were involved in the launch of the Homeless Link/NACCOM Roadmap report and that Community Researchers were able to publish a reflection blog on their research for this report. This year we started a partnership project with the Centre on Migration, Policy and Society (COMPAS) at the University of Oxford on their 'Understanding Migrant Destitution in the UK' research project. Some of the Community Researchers are directly involved in the research and we are using learning from our programme to train other COMPAS volunteers.

In July 2023 NACCOM launched a major Community Research project that had been designed, led and delivered by Community Researchers throughout 2022-23. ***'Refused? Experiences following a negative asylum decision'*** draws on 27 in-depth interviews with service users in the NACCOM network and shows that people who are refused asylum in the UK, in many cases unjustly, can face extreme hardship, including destitution, homelessness and declining physical and mental health, following a negative decision on their asylum claim.

**Achievements and performance (*continued*)**

*Goal 3. More policies and practice exist to support the end to destitution*

Our annual conference in November 2022 was well-received despite having to change to online with 10 days' notice due to a late change in train strike days. Because of this we prioritised bringing the network together for two rounds of in-person regional hubs – Winter 2023 (Jan/Feb) and Summer 2023 (June/July) and shared learnings and reflections from both rounds of hubs. The focus of the summer hub meetings was to support members to start to think about how to plan for and mitigate through service delivery the dire impacts of the Illegal Migration Bill.

Our policy and advocacy work this year included a policy focussed briefing using our annual members' survey which we shared with partners and stakeholders, a joint briefing with Asylum Matters on asylum dispersal principles, our continued partnership with Homeless Link on how local authorities can end migrant homelessness and advocacy on Home Office plans to exempt asylum Houses of Multiple Occupation from licensing. Over the course of the year the Network Development Team have been working on a housing association toolkit, due for launch in Autumn 2023 and working with the Community Researchers on the practice recommendations for the Community Research report.

*Goal 4. More and better services exist to support people out of immediate destitution and provide long-term pathways out of destitution.*

A key focus this year was the start of implementing the findings from our Design Lab research project. We prioritised setting up a new Slack communications platform for members, which has general and themed channels to make communication more targeted and engagement easier across such a broad network. We have started to see a good take up of activity in Slack, and thanks to proactive outreach from the Network Development Team and the in-person hub meetings have seen improved engagement with key sector partners such as British Red Cross.

This year we continued to deliver a hybrid model of engagement for members which includes the regional hub meetings, monthly online meetings and themed online workshops. Using some of the funding from our October 2021 BBC Radio 4 Charity Appeal we worked with The Collective Scotland and Act Build Change to deliver a series of wellbeing workshops for members across the year.

Over the year our members accommodated 3,724 people and provided an estimate of 479,474 nights of accommodation. 378 people were street homeless when they approached our members for support and 2,821 people received financial support (but not accommodation).

**Financial and organisational review**

This year we brought in external support to deliver an HR review to assess whether our organisational structure, policies, salaries and benefits were fit for purpose to deliver our new strategy and were relevant in the current cost-of-living crisis. This review led to a new structure including two new Manager roles (both filled internally); a new Communications and Campaigns Co-ordinator role (currently vacant); and an improved salary and benefits offer for all staff. This is on top of the increase in the staff numbers due to the creation of a new full-time Community Research Facilitator role as noted earlier. The new offer also includes a hybrid working model to reduce barriers that some staff face around home working but still maintain the competitive overheads of a primarily home-based team.

**Financial and organisational review (*continued*)**

This year we moved to a new financial management system, using QuickBooks to especially allow for more robust financial management and monitoring of grants. This year we have operated at a planned deficit, primarily to spend down restricted funds that we had accrued but took longer to deliver against during the Covid pandemic, but also due the investment in the team following the Community Research and HR reviews. In the coming year we will be bringing in external fundraising support for NACCOM and the NACCOM network, with the focus of the support for us being the development of a new income generation strategy and support with some targeted fundraising to ensure we continue to have robust plans in place for sustainability and to deliver our charitable objectives. We were delighted this year to secure core funding from the Oak Foundation and are grateful to existing funders who supported with one-off cost of living grants for our staff team.

NACCOM remains in a sound financial position but we recognise the need to focus on fundraising and income generation over the next year. Total income for the year was £309,406 (2022: £326,002), total expenditure for the year was £429,967 (2022: £312,249), resulting in a net expenditure position for the financial year of £120,561 (2022: net income £13,753). Unrestricted reserves at year end was £205,566 (2022: £278,587) and restricted reserves was £17,782 (2022: £65,322). Within unrestricted reserves, the trustees have designated £26,060 from our BBC Radio 4 Charity Appeal that took place in FY 2022 to continue to support NACCOM members with wellbeing and fundraising support. The free reserves of the charity at year end was £179,506. The trustees aim to ensure there are at least 4 months free reserves available to cover the operating costs of the charity. The free reserves position at year end ensures there are sufficient reserves in the charity to meet its reserves policy.

With the focus moving towards fundraising in the next financial year, the trustees are comfortable that the charity will continue to exist for the foreseeable future.

**Plans for future periods**

A key priority for us this year will be to understand the detail of the Illegal Migration Act and support members to mitigate the worst of it and continue to campaign for a fair and just immigration and asylum system.

We will continue to deliver on our strategy to end destitution; to implement the learning from our Design Lab work to improve engagement with and by NACCOM members; to ensure that NACCOM is organisationally and financially in the right place to deliver for the network and to build on the opportunities of our Community Research programme led by people with lived experience of the refugee journey to settlement in the UK.

As trustees we would like to thank all our funders and donors who have supported us along our journey to date, including our new funding partner, the Oak Foundation. We are incredibly grateful to our staff team, volunteers, members, partners and stakeholders for their diligence and commitment to excellence within a complicated operating environment, which is consistently looking to create further barriers to people seeking asylum and migrants being able to settle and integrate in the UK. We are always innovating and listening to our members, friends, volunteers and partners taking our learning into action to ensure we are consistently evolving as an organisation, as well as developing and responding to best practice.

The trustees' annual report was approved on 6th October 2023 and signed on behalf of the board of trustees by:

[redacted]

[redacted]

# NACCOM

## Statement of Financial Activities (incorporating the income and expenditure account)

### 30 June 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations, gifts and grants | 4 | 257,398 | 45,194 | **302,592** | **326,002** |
| Other income | 5 | 6,814 | – | **6,814** | – |
| **Total income** | | 264,212 | 45,194 | **309,406** | **326,002** |
| **Expenditure** | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 6 | – | 6,514 | **6,514** | **4,942** |
| Expenditure on charitable activities | 7,8 | 359,472 | 63,981 | **423,453** | **307,307** |
| **Total expenditure** | | 359,472 | 70,495 | **429,967** | **312,249** |
| **Net (expenditure) / income** | | (95,260) | (25,301) | **(120,561)** | **13,753** |
| **Transfer between funds** | | 22,239 | (22,239) | – | – |
| **Net movement in funds** | | (73,021) | (47,540) | **(120,561)** | **13,753** |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 278,587 | 65,322 | **343,909** | **330,156** |
| **Total funds carried forward** | | 205,566 | 17,782 | **223,348** | **343,909** |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**The notes on pages 11 - 19 form part of these financial statements.**

# NACCOM

## Statement of Financial Position

## 30 June 2023

| | | 2023 | | 2022 |
|---|---|---|---|---|
| | | £ | £ | £ |
| **Current assets** | | | | |
| Debtors | 12 | **4,781** | | 2,161 |
| Cash at bank and in hand | | **302,384** | | 440,389 |
| | | **307,165** | | 442,550 |
| **Creditors: amounts falling due within one year** | 13 | **83,817** | | 98,641 |
| **Net current assets** | | | **223,348** | 343,909 |
| **Total assets less current liabilities** | | | **223,348** | 343,909 |
| **Net assets** | | | **223,348** | 343,909 |
| **Funds of the charity** | | | | |
| Restricted funds | | | **17,782** | 65,322 |
| Unrestricted funds | | | **205,566** | 278,587 |
| **Total charity funds** | 15 | | **223,348** | 343,909 |

These financial statements were approved by the board of trustees and authorised for issue on 6th October 2023, and are signed on behalf of the board by:

[redacted]

**The notes on pages 11 - 19 form part of these financial statements.**

# NACCOM

## Statement of Cash Flows

## Year ended 30 June 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net (expenditure) / income | **(120,561)** | 13,753 |
| *Adjustments for:* | | |
| Other interest receivable and similar income | – | – |
| *Changes in:* | | |
| Trade and other debtors | **(2,620)** | 12,777 |
| Trade and other creditors | **(14,824)** | (70,255) |
| Cash generated from operations | **(138,005)** | (43,726) |
| Interest received | – | – |
| Net cash used in operating activities | **(138,005)** | (43,726) |
| **Net decrease in cash and cash equivalents** | **(138,005)** | (43,726) |
| **Cash and cash equivalents at beginning of year** | **440,389** | 484,115 |
| **Cash and cash equivalents at end of year** | **302,384** | 440,389 |

**The notes on pages 11 - 19 form part of these financial statements.**

## 1. General information

The charity is registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Youth Resource Centre, Oxford Street, Whitley Bay, Tyne and Wear, NE26 1AD. The charity is a public benefit entity.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis.
The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are confident that the charity has sufficient working capital to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no key sources of estimation uncertainty to report that have a significant risk of causing a material adjustment to the financial statements.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**Voluntary assistance**

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

## 4. Donations & legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 15,853 | – | **15,853** |
| BBC Appeal Donations | – | – | – |
| **Grants** | | | |
| Paul Hamlyn Foundation | 63,000 | – | **63,000** |
| Oak Foundation | 56,667 | – | **56,667** |
| AB Charitable Trust | 50,000 | – | **50,000** |
| Other | – | 42,944 | **42,944** |
| Esme Fairbairn Foundation | 38,333 | – | **38,333** |
| The Tudor Trust | 25,000 | – | **25,000** |
| Lloyds Foundation | – | 2,250 | **2,250** |
| **Subscriptions** | | | |
| Members subscriptions | 8,545 | – | **8,545** |
| | 257,398 | 45,194 | **302,592** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 15,486 | – | 15,486 |
| BBC Appeal Donations | 42,760 | – | 42,760 |
| **Grants** | | | |
| Paul Hamlyn Foundation | 60,000 | – | 60,000 |
| Unbound Philanthropy | 54,167 | – | 54,167 |
| Esmee Fairbairn Foundation | 43,750 | – | 43,750 |
| Lloyds Bank Foundation | – | 32,468 | 32,468 |
| The National Lottery Community Fund | – | 31,088 | 31,088 |
| The Tudor Trust | 25,000 | – | 25,000 |
| Other | 8,333 | – | 8,333 |
| People's Voice Media / HLF | – | 2,500 | 2,500 |
| Homeless Link (Lloyds Bank Foundation) | 1,500 | – | 1,500 |
| **Subscriptions** | | | |
| Members subscriptions | 8,950 | – | 8,950 |
| | 259,946 | 66,056 | 326,002 |

## 5. Other income

| | Unrestricted Funds £ | **Total Funds 2023 £** | Unrestricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Events income | 843 | **843** | – | – |
| Other income | 5,971 | **5,971** | – | – |
| | 6,814 | **6,814** | – | – |

## 6. Costs of raising donations and legacies

| | Restricted Funds £ | **Total Funds 2023 £** | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Fundraising | 6,514 | **6,514** | 4,942 | 4,942 |

## 7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Annual conference and networking events | 2,757 | 1,296 | **4,053** |
| Staff costs & related expenses | 270,519 | 55,899 | **326,418** |
| Other activities | 48,395 | 3,654 | **52,049** |
| Marketing and communications | 712 | 754 | **1,466** |
| Support costs | 37,089 | 2,378 | **39,467** |
| | 359,472 | 63,981 | **423,453** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Annual conference and networking events | 5,645 | 1,681 | 7,326 |
| Staff costs & related expenses | 168,284 | 72,516 | 240,800 |
| Other activities | 32,006 | 4,740 | 36,746 |
| Marketing and communications | 4,037 | 978 | 5,015 |
| Support costs | 14,335 | 3,085 | 17,420 |
| | 224,307 | 83,000 | 307,307 |

## 8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | **Total funds 2023 £** | Total fund 2022 £ |
|---|---|---|---|
| Annual conference and networking events | 4,053 | **4,053** | 7,326 |
| Staff costs & related expenses | 326,418 | **326,418** | 240,800 |
| Other activities | 52,049 | **52,049** | 36,746 |
| Marketing and communications | 1,466 | **1,466** | 5,015 |
| Support costs | 39,467 | **39,467** | 17,420 |
| | 423,453 | **423,453** | 307,307 |

Included within support costs are £5,189 (2022: £2,214) relating to governance costs.

## 9. Independent examiner's fees

| | **2023 £** | 2022 £ |
|---|---|---|
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | **1,550** | 1,250 |

## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2023 £** | 2022 £ |
|---|---|---|
| Wages and salaries | **268,843** | 200,635 |
| Social security costs | **22,705** | 19,477 |
| Employer contributions to pension plans | **14,414** | 12,010 |
| | **305,962** | 232,122 |

The average head count of employees during the year was 9 (2022: 7).
Key management personnel compensation in total was £72,391 (2022: £53,245).
No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. During the year £1,150 (2022: Nil) was reimbursed to Trustees for expenses relating to travel, accommodation and subsistence. During the year, £Nil trustee donations were made (2022: £Nil).

## 12. Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade debtors | 4,781 | 2,161 |
| | 4,781 | 2,161 |

## 13. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 2,698 | 178 |
| Social security and other taxes | – | 13,707 |
| Other creditors | 81,119 | 84,756 |
| | 83,817 | 98,641 |

Included within other creditors is £75,916 (2022: £80,000) of deferred income from grants received in advance of the work being performed, details of which are noted below:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Esmee Fairbairn Foundation | – | 33,333 |
| Paul Hamlyn Foundation | 33,000 | 30,000 |
| Oak Foundation | 28,333 | – |
| The Tudor Trust | 12,500 | 12,500 |
| Other | 2,083 | 4,167 |
| | 75,916 | 80,000 |

During the year £80,000 was released to the statement of financial activities from deferred income.

## 14. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,414 (2022: £12,010).

## 15. Analysis of charitable funds

**Unrestricted funds**

| | At 1 July 2022 | Income | Expenditure | Transfer | At 30 June 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 278,587 | 264,212 | (359,472) | 22,239 | **205,566** |

**Restricted funds**

| | At 1 July 2022 | Income | Expenditure | Transfer | At 30 June 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Lloyds Bank Foundation | 61,138 | 2,250 | (28,649) | (34,739) | – |
| The National Lottery Community Fund | 837 | – | (837) | – | – |
| People's Voice Media | 2,500 | – | – | – | **2,500** |
| The Tudor Trust | 847 | – | (847) | – | – |
| Other | – | 42,944 | (40,162) | 12,500 | **15,282** |
| | 65,322 | 45,194 | (70,495) | (22,239) | **17,782** |

**Unrestricted funds**

| | At 1 July 2021 | Income | Expenditure | Transfer | At 30 June 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 222,253 | 259,946 | (224,307) | 20,695 | **278,587** |

**Restricted funds**

| | At 1 July 2021 | Income | Expenditure | Transfer | At 30 June 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Lloyds Bank Foundation | 51,689 | 32,468 | (23,019) | – | **61,138** |
| Metropolitan Housing Trust | 22,229 | – | (22,229) | – | – |
| The National Lottery Community Fund | 11,290 | 31,088 | (41,541) | – | **837** |
| Paul Hamlyn Foundation | 20,695 | – | – | (20,695) | – |
| People's Voice Media | – | 2,500 | – | – | **2,500** |
| The Tudor Trust | 2,000 | – | (1,153) | – | **847** |
| | 107,903 | 66,056 | (87,942) | (20,695) | **65,322** |

Lloyds Bank Foundation – restricted funds to support refugee and asylum seeker charities to influence change through policy, advocacy and evidence collection.

Metropolitan Housing Trust – Restricted funds to support refugee and asylum seekers with hardship funds during the Covid-19 crisis and separate funding to support our delivery of the Respond and Adapt programme.

The National Lottery Community Fund - One-year funding as part of a cohort of infrastructure organisations to work with the Design Lab to strengthen our member engagement and offer.

Paul Hamlyn Foundation – Core costs towards salaries to support NACCOM to reduce and prevent destitution amongst people seeking asylum, refugees and migrants with no recourse to public funds.

## 15. Analysis of charitable funds (*continued*)

People's Voice Media – contribution towards our role as an advisory member and partner organisation in the HOME project, which will collect, curate, and disseminate the experiences of migrants (including refugees, people seeking asylum, other migrants) living in Northern England over the last 10 years (2012-2023).

The Tudor Trust – Alongside an unrestricted funding grant we received.restricted funding for Covid-related HR and wellbeing support.

Funding noted as 'Other' is from a funder that does not wish to be identified but has provided us a grant to contribute to our local support and influencing work.

BBC Radio 4 Charity Appeal – After consultation with the NACCOM network, NACCOM trustees have designated the funding from the BBC Radio 4 charity appeal to be used for fundraising and well-being support for NACCOM members.

## 16. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | **Total Funds 2023** |
|---|---|---|---|
| | £ | £ | **£** |
| Current assets | 289,383 | 17,782 | **307,165** |
| Creditors less than 1 year | (83,817) | – | **(83,817)** |
| **Net assets** | 205,566 | 17,782 | **223,348** |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Current assets | 377,228 | 65,322 | 442,550 |
| Creditors less than 1 year | (98,641) | – | (98,641) |
| **Net assets** | 278,587 | 65,322 | 343,909 |

## 17. Related parties

There are no related party transactions during the year ended 30 June 2023 to report (2022: £Nil).

# NACCOM

## Independent Examiner's Report to the Trustees of NACCOM

## Year ended 30 June 2023

I report to the trustees on my examination of the financial statements of NACCOM ('the charity') for the year ended 30 June 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable 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.

Rachael Oswald BA ACA
STEPHENSON COATES AUDIT LIMITED
Member of the ICAEW

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

6th October 2023

**NACCOM (No Accommodation Network)**

England & Wales - Charity number 1162434

# Accounts

CHARITY REGISTRATION NUMBER: 1162434

# NACCOM
# (No Accommodation Network)

## Financial Statements

## 30 June 2022

**STEPHENSON COATES AUDIT LIMITED**
Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

# NACCOM

## Financial Statements

## Year ended 30 June 2022


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# NACCOM

## Trustees' Annual Report

## Year ended 30 June 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | NACCOM |
| **Charity registration number** | 1162434 |
| **Principal office** | Youth Resource Centre<br>Oxford Street<br>Whitley Bay<br>Tyne and Wear<br>NE26 1AD |

**The trustees**

[redacted]

| | |
|---|---|
| **Independent examiner** | Rachael Oswald BA ACA<br>Stephenson Coates Audit Limited<br>Chartered accountant & Statutory auditor<br>West 2, Asama Court<br>Newcastle Business Park<br>Newcastle upon Tyne<br>NE4 7YD |

# NACCOM

## Trustees' Annual Report *(continued)*

## Year ended 30 June 2022

### Objectives and activities

### Structure, governance and management

Governing document and membership:
NACCOM is a Charitable Incorporated Organisation (CIO) established on 26 June 2015, governed by its constitution with voting members other than its charity trustees. The Charity Registration number is 1162434. By the end of June 2022, the charity had 73 full member organisations with voting rights. New members can apply for membership at any time throughout the year. A full member must be accommodating at least one person seeking asylum with no recourse to public funds. Full members have one vote at the Annual General Meeting (AGM). In 2021-22, NACCOM also had 64 associate members (organisations who do not accommodate people seeking asylum with no recourse to public funds but are supportive of the aims of NACCOM) who do not have voting rights but can participate in and benefit from all other NACCOM activities. This year NACCOM is no longer counting 'Friends of' (individuals who do not accommodate people seeking asylum with no recourse to public funds but are supportive of the aims of NACCOM) in our membership numbers and will be developing a better way to engage with these supportive individuals.

Appointment and retirement of Trustees:
The Charity currently has ten trustees. [redacted] were newly appointed at the AGM on the 18 November 2021, when [redacted] took on the role of Treasurer. [redacted] stepped down as Chair and trustee at the AGM in November 2021 due to a change in his personal circumstances. [redacted] who has been a trustee from the beginning of NACCOM being incorporated as a charity, assumed the Chair's role with [redacted] continuing in the Vice Chair role. [redacted] resigned as trustee during the year. As per the constitution, one third of all trustees (on a rotational basis) will retire at each AGM and seek re-election if they wish to do so. [redacted] and [redacted] were re-appointed for another term of three years at the AGM on 18 November 2021. The next AGM is on 10 November 2022 where [redacted] and [redacted] will retire and stand for re-election. No new trustees will be put forward for election this year.

Organisation:
The Charity is organised so that its trustees meet regularly as a whole Board (at least four times a year) to review its affairs and set objectives with subgroups (a mixture of Trustees and staff) meeting between Board meetings to discuss specific issues such as the management of accounts, fundraising, human resources and membership applications. NACCOM had a staff team of eight people during the year who have all worked remotely in various locations throughout England. Within the staff team, throughout the year there was:

- A full-time Director
- A part-time Communications Co-ordinator
- A part-time Finance and Operations Co-ordinator
- A full-time Network Development Co-ordinator
- A part-time Network Development Co-ordinator

New roles recruited during the year were:
- A full-time Network Development Co-ordinator
- A full-time Policy and Research Co-ordinator
- A full-time Network and Operations Assistant (initially recruited as an Administrator)

**Objectives and activities**

The objectives of the CIO are:

a) To prevent or relieve poverty among refugees, asylum seekers, and migrants with no recourse to public funds living in the United Kingdom

b) To advance the education of the public in general in the subject of asylum.

## Objectives and activities *(continued)*

Vision
NACCOM is committed to bringing an end to destitution amongst people seeking asylum, refugees and migrants with no recourse to public funds living in the UK.

Mission
NACCOM exists to promote best practice in and support the establishment of accommodation projects that reduce destitution amongst people seeking asylum. In addition, they may also support migrants with no recourse to public funds (NRPF) and / or refugees facing barriers to accessing affordable housing.

We do this by:

- Providing networking opportunities to encourage, inform and connect members
- Sharing knowledge and promoting good practice to provide pathways out of destitution
- Working with others (including those with lived experience) to raise awareness of destitution and campaign for a just and humane asylum system
- Gathering and disseminating evidence on the scale of destitution and positive outcomes achieved by members

**Strategic Goals for 2018 -2022**

NACCOM's strategy was originally set in 2017, with some clear goals prioritised by the organisation for 2018 – 2020. A review was started in late 2020 and the consultation phase of this review was completed by early 2021. Due to the change in Director in early 2021 the development of the next strategy was paused until the new Director started in July 2021 and the strategic goals were extended to summer 2022. NACCOM's new strategy from 2022 – 2026 was launched in August 2022 but the goals highlighted in the annual accounts are from the 2018 - 2022 strategy.

Goal 1. Supporting members to become more sustainable and effective to increase the number of people they accommodate.

- Improve members' guests access to legal advice and knowledge of support entitlements to facilitate more sustainable solutions to destitution
- Develop a mechanism for assessing members needs and effectively responding to those needs where possible
- Improve our online resources for members and run workshops on topics as identified in our needs assessments
- Develop in partnership with members' minimum standards for the delivery of different types of accommodation, using these standards to explore developing a quality mark for members' projects
- Develop links with funders, housing providers and relevant organisations to promote the work of members and enhance the support offered to them

Goal 2. Enabling those with lived experience to share their insight and experiences so that working in partnership with NACCOM and other organisations, the human face of destitution has a raised profile and their opinions inform our work.

- Support those with lived experience to establish meaningful platforms to share their insight, inform our work and in particular, contribute to our communications and advocacy work
- Develop channels for effective feedback and communication on our work from those with lived experience

**Strategic Goals for 2018 -2022 (*continued*)**

Goal 3. Tackle the root causes of destitution through policy, lobbying and awareness raising

- Maintain a responsive advocacy strategy that is informed by members and lobbies for improvements to policy to reduce destitution. Ensure a system for monitoring outcomes of our advocacy work and feeding this back to members
- Develop and implement a communications strategy to advance our advocacy plans and promote the work of NACCOM and its members
- Have a method of capturing members' data on a regular basis to ensure a reliable evidence base for our policy and lobbying work
- Provide a channel for members to promote their work and raise awareness of the need for accommodation

Goal 4. Ensure NACCOM is a well-resourced and strategic organisation

- Improve our internal database system for storing information and monitoring our work
- Ensure we have appropriate policies and procedures, and staff are trained on their implementation
- Develop and implement a fundraising strategy which has sustainability at the forefront
- Diversify the board of trustees to ensure we have a wide range of skills and experience to provide effective governance and leadership
- Ensure we have the resources required to implement our strategic plan

**Achievements and performance**

*Goal 1. Supporting members to become more sustainable and effective to increase the number of people they accommodate.*

At the end of June 2022, our membership numbers stood at 73 full members and 64 associate members. This sees a slight reduction in full members and a slight growth in associate members, with the changes being seen through organisations ceasing to deliver services, mergers, new members joining, and some full members no longer offering accommodation so becoming associate members. This 'flux' is expected as organisations continue to emerge from the Covid-19 pandemic and re-establish longer-term patterns of working.

This year we have made some changes to our annual survey, for the first time including associate members in the survey. This year's survey will help us to understand how service delivery and capacity has changed across the full network following COVID-19. Meanwhile, with the passing of the Nationality and Borders Bill, the need for more robust data to evidence the impact of hostile and inhumane immigration policy is greater than ever before. The data we collect from the annual survey underpins much of NACCOM's advocacy and network development work.

Over the year our members accommodated 1,929 people and provided and estimate of 305,740 nights of accommodation. 208 people were street homeless when they approached our members for support and 2,483 people received financial support (but not accommodation). We also asked questions around services that associate members provide and gaps in service all members were seeing, to help create a picture of need for support to drive NACCOM and other infrastructure organisations work. Survey results were still being finalised at the writing of this report and may be subject to change.

A big part of our work this year has been on responding to the government's response to the war in Ukraine, and in particular the development of the Homes for Ukraine scheme. Working closely with hosting members, NACCOM developed good practice to share a position statement that set out that we do not endorse the scheme or are involved in it as it is a visa scheme and not a refugee protection scheme and creates differential treatment of people seeking asylum depending on where they are coming from. However, we have been involved in developing and sharing good practice because:

- We want to minimise the risk of harm, exploitation and increased homelessness and destitution to people fleeing conflict in Ukraine by a potentially badly run scheme
- We want to reduce the reputational risk to hosting as a concept
- We want to take the opportunity to talk about hosting and refugee welcome more widely
- A number of our members have responded to the need to support people seeking sanctuary from Ukraine

**Achievements and performance (*continued*)**

Another key piece of work this year was participating in and finalising the National Lottery Community Fund Design Lab programme, which allowed us to conduct extensive research to focus on improving our service delivery to ensure that we are providing the most relevant, timely and strategic support we can to the organisations in the NACCOM network. The learning from Design Lab will allow us to develop better services for and methods of engagement for members, both in the next year but also as an ongoing process.

In order to support members, the activities delivered by NACCOM included:

- Continuation of our fortnightly members' calls
- A week of online webinars and workshops, culminating in our AGM on 18 November. Over 115 people attended events over the course of the week
- Regional hub meetings, with a focus on engaging members in NACCOM's new strategy development, and creating an online space for networking and good practice sharing
- Speaking at external events about hosting, ending destitution and the role that housing associations can play in this
- Working with organisations in devolved and regional areas to help deliver cohesive partnerships to end destitution and learn from their work.
- Working with hosting organisations on hosting good practice and Homes for Ukraine advocacy

*Goal 2. Enabling those with lived experience to share their insight and experiences so that working in partnership with NACCOM and other organisations, the human face of destitution has a raised profile and their opinions inform our work.*

Working meaningfully with people with lived experience remains a key priority for NACCOM. The key thing that we have done this year is deliver and learn from our Community Research programme. This programme started in March 2021 and initially involved a group of six research volunteers with lived experience of immigration control and destitution. This year the Community Researchers:

- Delivered research as part of a project with Homeless Link on ending non-UK national homelessness
- Took part in the launch of the related Homeless Link report, 'Roadmap' for tackling non-UK national homelessness'
- Lead on the design and delivery of a qualitative research project to understand the experiences of people with refused asylum claims (due to report in late 2022)
- Inputted into NACCOM's new strategy and the recruitment of NACCOM's new Community Research Facilitator
- Lead on a review of the Community Research Programme

This review lead to the NACCOM trustees approving longer term commitment to deliver and develop the Community Research Programme, including the recruitment of a full-time Community Research Facilitator (due to start in September 2022).

*Goal 3. Tackle the root causes of destitution through policy, lobbying and awareness raising*

Our policy and advocacy work over the course of 2021 – 2022 has continued to focus on responding to the Nationality and Borders Act and to the development of Homes for Ukraine in response to the need to support people fleeing the war in Ukraine.

- NACCOM participated in the Together with Refugees Coalition and updated members on coalition opportunities and activities
- We joined with leading homelessness and migrants' rights organisations on a campaign led by our member Praxis to highlight the dangers posed by Clause 11 of the Government's new Nationality and Borders Bill. This clause legislates for differential treatment of refugees depending on how they arrived in the UK

**Achievements and performance *(continued)***

- When the Bill was passed into law, NACCOM joined with other organisations to pledge our support to fighting this Act in a new campaign – Fight the Anti-Refugee Law Pledge. The pledge, coordinated by Asylum Matters and Refugee Action, lays out what this campaign and its supporters are committed to: a compassionate approach that welcomes and supports refugees
- NACCOM co-ordinated development of good practice and advocacy work to influence the Homes for Ukraine scheme in order to reduce the risk of harm, exploitation, homelessness and destitution to people seeking sanctuary in the UK from Ukraine, and to protect the reputation of the excellent hosting work done by NACCOM members

Our ability to engage with policy and advocacy this year was hugely enhanced by the appointment of a new Policy and Research Co-ordinator in January 2022.

*Goal 4. Ensure NACCOM is a well-resourced and strategic organisation*
This continues to be a focus for the organisation as our membership grows.

- We were delighted that our BBC Radio 4 Charity Appeal raised £42,760 against a target of £20,000, which we will be using to support members with fundraising and wellbeing support
- This year we have invested in wellbeing support for NACCOM staff and volunteers, which includes regular facilitated reflective practice sessions
- We engaged staff, trustees, members, volunteers and partners in the development of our new strategy which was launched in early August 2022
- As noted earlier, the learning from Design Lab will allow us to develop better services for and methods of engagement for members on an ongoing basis

**Financial review**

Our income and expenditure was steadier this year, due to not being involved in the one-off large-scale Respond and Adapt funding programme which we saw in FY 2021. We had reduced staff capacity in the first half of the year, and a continued focus on delivering work online.

Average headcount decreased by one in the year compared to FY 2021 (see Note 11), but the overall staff headcount at year end 30 June 2022 had increased by one from the previous year end. The following changes in personnel have been noted during the year: our Policy and Campaigns Co-ordinator and Policy and Advocacy Co-ordinator left in summer 2021; and in late 2021 and early 2022 we recruited a Network and Operations Assistant (initially recruited as an Administrator), a third Network Development Co-ordinator and a Policy and Research Co-ordinator.

This year we secured funding from AB Charitable Trust and have other funding opportunities in development. We have made steps this year to diversify the portfolio of where we hold our money to manage our cash balance risk.

NACCOM remains in a strong financial position with £278,587 in unrestricted funds. Of this balance, £217,917 has been designated, leaving NACCOM with free reserves of £60,670 for potential development projects.

### Plans for future periods

Our priorities for the New Year will be on starting to deliver our new strategy and on implementing the changes from our Design Lab work. We will continue to strengthen the organisation's capacity to support members' in the establishment and delivery of accommodation and support projects and be more purposeful in what we mean by ending destitution and NACCOM's role in that.

This year we have worked on developing our annual members' survey, and in the New Year will be looking to maximise the impact of this data. This includes giving a clear indication of the scale and scope of destitution across the full network, not just full members, and creating a baseline before the Nationality and Borders Act starts to bite. We also look forward to focusing on the development of our Community Research programme.

We would like to thank all our funders and donors who have supported us along our journey to date. And thank you to the staff team, volunteers, members, partners and other trustees for their continued support, passion, determination and excellent work in an increasingly difficult context. We will continue to be a supportive, relational, learning organisation, and are here to listen, support, encourage and innovate.

The trustees' annual report was approved on 5th October 2022 and signed on behalf of the board of trustees by:

[redacted] [redacted]

# NACCOM

## Independent Examiner's Report to the Trustees of NACCOM

## Year ended 30 June 2022

I report to the trustees on my examination of the financial statements of NACCOM ('the charity') for the year ended 30 June 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable 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.



Rachael Oswald ACA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

5th October 2022

# NACCOM

## Statement of Financial Activities

## 30 June 2022

| | Note | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations, gifts and grants | 4 | 259,946 | 66,056 | **326,002** | 993,865 |
| Charitable activities | 5 | – | – | – | – |
| Other trading activities | 6 | – | – | – | 1,190 |
| **Total income** | | 259,946 | 66,056 | **326,002** | 995,055 |
| **Expenditure** | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | – | 4,942 | **4,942** | 4,248 |
| Expenditure on charitable activities | 8,9 | 224,307 | 83,000 | **307,307** | 954,503 |
| **Total expenditure** | | 224,307 | 87,942 | **312,249** | 958,751 |
| **Net income and net movement in funds** | | 35,639 | (21,886) | **13,753** | 36,304 |
| **Transfer between funds** | | 20,695 | (20,695) | – | – |
| **Net movement in funds** | | 56,334 | (42,581) | **13,753** | 36,304 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 222,253 | 107,903 | **330,156** | 293,852 |
| **Total funds carried forward** | | 278,587 | 65,322 | **343,909** | 330,156 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**The notes on pages 12 - 20 form part of these financial statements.**

# NACCOM

## Statement of Financial Position

## 30 June 2022

| | | 2022 | | 2021 |
|---|---|---|---|---|
| | | £ | £ | £ |
| **Current assets** | | | | |
| Debtors | 13 | 2,161 | | 14,938 |
| Cash at bank and in hand | | 440,389 | | 484,115 |
| | | 442,550 | | 499,053 |
| **Creditors: amounts falling due within one year** | 14 | 98,641 | | 168,897 |
| **Net current assets** | | | 343,909 | 330,156 |
| **Total assets less current liabilities** | | | 343,909 | 330,156 |
| **Net assets** | | | 343,909 | 330,156 |
| **Funds of the charity** | | | | |
| Restricted funds | | | 65,322 | 107,903 |
| Unrestricted funds | | | 278,587 | 222,253 |
| **Total charity funds** | 16 | | 343,909 | 330,156 |

These financial statements were approved by the board of trustees and authorised for issue on 5th October 2022, and are signed on behalf of the board by:

[redacted]

**The notes on pages 12 - 20 form part of these financial statements.**

# NACCOM

## Statement of Cash Flows

## Year ended 30 June 2022

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **13,753** | 36,304 |
| *Adjustments for:* | | |
| Other interest receivable and similar income | – | – |
| *Changes in:* | | |
| Trade and other debtors | **12,777** | (13,205) |
| Trade and other creditors | **(70,255)** | 166,127 |
| Cash generated from operations | **(43,726)** | 189,226 |
| Interest received | – | – |
| Net cash from/(used in) operating activities | **(43,726)** | 189,226 |
| **Net increase/(decrease) in cash and cash equivalents** | **(43,726)** | 189,226 |
| **Cash and cash equivalents at beginning of year** | **484,115** | 294,889 |
| **Cash and cash equivalents at end of year** | **440,389** | 484,115 |

**The notes on pages 12 - 20 form part of these financial statements.**

# NACCOM

## Notes to the Financial Statements

## Year ended 30 June 2022

### 1. General information

The charity is registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Youth Resource Centre, Oxford Street, Whitley Bay, Tyne and Wear, NE26 1AD.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.
The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have updated forecasts and believe that the actions taken by the charity will mitigate this and are confident that the charity has sufficient working capital to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Grants payable are:

- Agreed grants paid during the year.
- Grants agreed during the year but paid after the year end.

3. **Accounting policies** *(continued)*

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**Voluntary assistance**

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

4. **Donations, Gifts and Grants**

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 15,486 | – | **15,486** |
| BBC Appeal Donations | 42,760 | – | **42,760** |

## 4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| **Grants** | | | |
| Paul Hamlyn Foundation | 60,000 | – | **60,000** |
| Unbound Philanthropy | 54,167 | – | **54,167** |
| Esmee Fairbairn Foundation | 43,750 | – | **43,750** |
| Lloyds Bank Foundation | – | 32,468 | **32,468** |
| The National Lottery Community Fund | – | 31,088 | **31,088** |
| The Tudor Trust | 25,000 | – | **25,000** |
| Other | 8,333 | – | **8,333** |
| People's Voice Media / HLF | – | 2,500 | **2,500** |
| Homeless Link (Lloyds Bank Foundation) | 1,500 | – | **1,500** |
| **Subscriptions** | | | |
| Members subscriptions | 8,950 | – | **8,950** |
| | 259,946 | 66,056 | **326,002** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| **Donations & Gifts** | | | |
| Gifts | 3,747 | – | 3,747 |
| **Grants** | | | |
| Respond & Adapt Programme (RAP) | – | 697,000 | 697,000 |
| Lloyds Bank Foundation | – | 57,622 | 57,622 |
| Metropolitan Housing Trust | – | 50,000 | 50,000 |
| Esmee Fairbairn Foundation | 47,917 | – | 47,917 |
| Unbound Philanthropy | 45,833 | – | 45,833 |
| Paul Hamlyn Foundation | – | 35,000 | 35,000 |
| The National Lottery Community Fund | – | 18,653 | 18,653 |
| The Tudor Trust | 12,500 | 2,000 | 14,500 |
| Other | 10,000 | – | 10,000 |
| Homeless Link (Lloyds Bank Foundation) | 5,060 | – | 5,060 |
| **Subscriptions** | | | |
| Members subscriptions | 8,533 | – | 8,533 |
| | 133,590 | 860,275 | 993,865 |

## 5. Charitable activities

| | Unrestricted Funds £ | **Total Funds 2022 £** | Unrestricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Conference income | – | – | – | – |

## 6. Other trading activities

| | Unrestricted Funds £ | **Total Funds 2022 £** | Unrestricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Events | – | – | 360 | 360 |
| Other income | – | – | 830 | 830 |
| | – | – | 1,190 | 1,190 |

## 7. Costs of raising donations and legacies

| | Restricted Funds £ | **Total Funds 2022 £** | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Fundraising | 4,942 | **4,942** | 4,248 | 4,248 |

## 8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| Annual conference and networking events | 5,645 | 1,681 | **7,326** |
| Staff costs & related expenses | 168,284 | 72,516 | **240,800** |
| Other activities | 32,006 | 4,740 | **36,746** |
| Respond & Adapt Programme (RAP) | – | – | **–** |
| Marketing and communications | 4,037 | 978 | **5,015** |
| Support costs | 14,335 | 3,085 | **17,420** |
| | 224,307 | 83,000 | **307,307** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Annual conference and networking events | 126 | 3,620 | 3,746 |
| Staff costs & related expenses | 64,976 | 156,101 | 221,077 |
| Other activities | 8,059 | 10,203 | 18,262 |
| Respond & Adapt Programme (RAP) | – | 697,000 | 697,000 |
| Marketing and communications | 2,182 | 2,105 | 4,287 |
| Support costs | 3,491 | 6,640 | 10,131 |
| | 78,834 | 875,669 | 954,503 |

## 9. Expenditure on charitable activities by activity type

| | Activities undertaken directly | **Total funds 2022** | Total fund 2021 |
|---|---|---|---|
| | £ | **£** | £ |
| Annual conference and networking events | 7,326 | **7,326** | 3,746 |
| Staff costs & related expenses | 240,800 | **240,800** | 221,077 |
| Other activities | 36,746 | **36,746** | 18,262 |
| Respond & Adapt Programme (RAP) | – | **–** | 697,000 |
| Marketing and communications | 5,015 | **5,015** | 4,287 |
| Support costs | 17,420 | **17,420** | 10,131 |
| | 307,307 | **307,307** | 954,503 |

## 10. Independent examiner's fees

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | **1,250** | 1,250 |

## 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **200,635** | 174,920 |
| Social security costs | **19,477** | 14,616 |
| Employer contributions to pension plans | **12,010** | 9,982 |
| | **232,122** | 199,518 |

The average head count of employees during the year was 7 (2021: 8). Please refer to the financial review section of the Trustee's annual report on page 6 for detail on how the overall headcount increased by the end of the financial year and coupled with salary increases in July 2021 has led to increased salary expenditure.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

## 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year £Nil (2021: £122) was reimbursed to Trustees for expenses relating to travel, accommodation and subsistence.

## 13. Debtors

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 2,161 | 1,516 |
| Other debtors | – | 13,422 |
| | 2,161 | 14,938 |

## 14. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 178 | 79 |
| Social security and other taxes | 13,707 | 9,382 |
| Other creditors | 84,756 | 159,436 |
| | 98.641 | 168.897 |

Included within Other creditors is £80,000 (2021: £154,838) of deferred income from grants received in advance of the work being performed, details of which are noted below:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Esmee Fairbairn Foundation | 33,333 | 27,083 |
| Paul Hamlyn Foundation | 30,000 | 30,000 |
| The Tudor Trust | 12,500 | 12,500 |
| Other | 4,167 | – |
| Unbound Philanthropy | – | 54,167 |
| The National Lottery Community Fund | – | 31,088 |
| | 80,000 | 154,838 |

## 15. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £12,010 (2021: £9,982).

## 16. Analysis of charitable funds

### Unrestricted funds

| | At 1 July 2021 | Income | Expenditure | Transfer | At 30 June 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 222,253 | 259,946 | (224,307) | 20,695 | 278,587 |

### Restricted funds

| | At 1 July 2021 | Income | Expenditure | Transfer | At 30 June 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Lloyds Bank Foundation | 51,689 | 32,468 | (23,019) | – | 61,138 |
| Metropolitan Housing Trust | 22,229 | – | (22,229) | – | – |
| The National Lottery Community Fund | 11,290 | 31,088 | (41,541) | – | 837 |
| Paul Hamlyn Foundation | 20,695 | – | – | (20,695) | – |
| People's Voice Media | – | 2,500 | – | – | 2,500 |
| The Tudor Trust | 2,000 | – | (1,153) | – | 847 |
| | 107,903 | 66,056 | (87,942) | (20,695) | 65,322 |

### Unrestricted funds

| | At 1 July 2020 | Income | Expenditure | At 30 June 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 166,307 | 134,780 | (78,834) | 222,253 |

### Restricted funds

| | At 1 July 2020 | Income | Expenditure | At 30 June 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Big Lottery Fund 'Awards for All' fund | 82 | – | (82) | – |
| Esmee Fairbairn Foundation | (51) | – | 51 | – |
| Guardian and Observer Winter Appeal | 45,430 | – | (45,430) | – |
| Lloyds Bank Foundation | 21,942 | 57,622 | (27,875) | 51,689 |
| Metropolitan Housing Trust | 3,610 | 50,000 | (31,381) | 22,229 |
| The National Lottery Community Fund | – | 18,653 | (7,363) | 11,290 |
| Paul Hamlyn Foundation | 25,000 | 35,000 | (39,305) | 20,695 |
| Respond & Adapt Programme (RAP) | – | 697,000 | (697,000) | – |
| The Tudor Trust | 31,532 | 2,000 | (31,532) | 2,000 |
| | 127,545 | 860,275 | (879,917) | 107,903 |

Big Lottery Fund 'Awards for All' fund – Awards for all grant towards making a film to showcase member organisations projects in Birmingham and raise awareness about destitution. To fund a residential training in story telling bringing 12 people who have experienced destitution to learn and share their experiences.

Esmee Fairbairn Foundation – Core costs to support organisations providing accommodation for asylum seekers, refugees and migrants, highlighting the injustices they face, and influencing policy to end practices which make them destitute.

## 16. Analysis of charitable funds *(continued)*

Guardian and Observer Winter Appeal – Core costs towards supporting member organisations to reduce destitution amongst people seeking asylum and to support NACCOM to improve its infrastructure.

Lloyds Bank Foundation – restricted funds to support refugee and asylum seeker charities to influence change through policy, advocacy and evidence collection.

Metropolitan Housing Trust – Restricted funds to support refugee and asylum seekers with hardship funds during the Covid-19 crisis and separate funding to support our delivery of the Respond and Adapt programme.

The National Lottery Community Fund - One-year funding as part of a cohort of infrastructure organisations to work with the Design Lab to strengthen our member engagement and offer.

Paul Hamlyn Foundation – Core costs towards salaries to support NACCOM to reduce and prevent destitution amongst people seeking asylum, refugees and migrants with no recourse to public funds.

People's Voice Media – contribution towards our role as an advisory member and partner organisation in the HOME project, which will collect, curate, and disseminate the experiences of migrants (including refugees, people seeking asylum, other migrants) living in Northern England over the last 10 years (2012-2022).

Respond & Adapt Programme (RAP) - Funding from the Migration Exchange and in partnership with Refugee Action to support organisations to respond to the consequences of the COVID-19 pandemic and to work together to build a foundation for long-term recovery and system change.

The Tudor Trust – Towards core salary costs to strengthen the infrastructure of NACCOM enabling them to carry out their aim of reducing destitution. Also an HR support grant and Covid-19 wellbeing grant to NACCOM.

## 17. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | **Total Funds 2022** | Total Funds 2021 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Current assets | 377,228 | 65,322 | **442,550** | 499,053 |
| Creditors less than 1 year | (98,641) | – | **(98,641)** | (168,897) |
| **Net assets** | 278,587 | 65,322 | **343,909** | 330,156 |

| | Unrestricted Funds | Restricted Funds | **Total Funds 2021** | Total Funds 2020 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Current assets | 391,150 | 107,903 | **499,053** | 296,622 |
| Creditors less than 1 year | (168,897) | – | **(168,897)** | (2,770) |
| **Net assets** | 222,253 | 107,903 | **330,156** | 293,852 |

## 18. Related parties

During the year, Trustees donations totalled £Nil (*2021: £Nil*).

There were no other related party transactions during the year ended 30 June 2022 to report (*2021: £Nil*).

**NACCOM (No Accommodation Network)**

England & Wales - Charity number 1162434

# Accounts

**CHARITY REGISTRATION NUMBER: 1162434**

# NACCOM
# (No Accommodation Network)

## Financial Statements

### 30 June 2021

**STEPHENSON COATES AUDIT LIMITED**
Chartered Accountants & Statutory Auditor
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

# NACCOM

## Financial Statements

## Year ended 30 June 2021


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# NACCOM

## Trustees' Annual Report

## Year ended 30 June 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | NACCOM |
| **Charity registration number** | 1162434 |
| **Principal office** | Youth Resource Centre<br>Oxford Street<br>Whitley Bay<br>Tyne and Wear<br>NE26 1AD |

**The trustees**



| | |
|---|---|
| **Independent examiner** | Rachael Oswald BA ACA<br>Stephenson Coates Audit Limited<br>Chartered accountant & Statutory auditor<br>West 2, Asama Court<br>Newcastle Business Park<br>Newcastle upon Tyne<br>NE4 7YD |

**Objectives and activities**

**Structure, governance and management**

Governing document and membership:
NACCOM is a Charitable Incorporated Organisation established on 26 June 2015, governed by its constitution with voting members other than its charity trustees. The Charity Registration number is 1162434. By the end of June 2021 the charity had 77 full member organisations with voting rights. New members can apply for membership at any time throughout the year. A full member has to be accommodating at least one person seeking asylum with no recourse to public funds. Full members have only one vote at the Annual General Meeting. In 2020-21, NACCOM also had 58 associate and 'Friends of' members (organisations or individuals who do not accommodate people seeking asylum with no recourse to public funds but are supportive of the aims of NACCOM) who do not have voting rights but can participate in and benefit from all other NACCOM activities.

Appointment and retirement of Trustees:
The Charity currently has nine trustees [redacted]. were newly appointed at the AGM on the 28th September 2020. As per the constitution, one third of all trustees (on a rotational basis) will retire at each AGM and seek re-election if they wish to do so. [redacted] were re-appointed for another term of three years at the AGM on 28th September 2020. The next AGM is on the 18th November 2021 where [redacted] will retire and stand for re-election. Three new people have been invited onto the board in 2020-21 to strengthen the Board's diversity, skills and experience. One has specific financial experience and will become our Treasurer, another has lived experience of the asylum system who is managing a housing project in Coventry (to add to the two trustees who are also refugees), and the third leads a project in Scotland to give us greater geographical coverage. Full members will vote to confirm their approval of their becoming Trustees at the next AGM in November 2021. Our Founding Chair of Trustees, [redacted] will be stepping down from being a trustee at the AGM in November 2021 due to a change in his personal circumstances. [redacted] who has also been a trustee from the beginning of NACCOM being incorporated as a charity, will take over the Chair's role with [redacted] continuing in the Vice Chair role.

Organisation:
The Charity is organised so that its trustees meet regularly as a whole Board (at least four times a year) to review its affairs and set objectives with subgroups (a mixture of Trustees and staff) meeting between Board meetings to discuss specific issues such as the management accounts, HR and membership applications. NACCOM had a staff team of seven people during the year who have all worked remotely in various locations throughout England. In March 2021 the National Director [redacted]) resigned and so a new Director ([redacted] was appointed and started in July 2021. An interim Director [redacted]) was appointed to cover the gap of two months between Directors. Within the staff team, throughout the year there was also a full-time Network Development worker, a part-time Network Development worker, a part-time Finance and Operations Co-ordinator, a part-time Policy and Campaigns Co-ordinator, a full-time Policy and Advocacy Co-ordinator and a part-time Communications Co-ordinator.

**Objectives and activities**

The objectives of the CIO are:

a) To prevent or relieve poverty among refugees, asylum seekers, and migrants with no recourse to public funds living in the United Kingdom

b) To advance the education of the public in general in the subject of asylum.

**Vision**
NACCOM is committed to bringing an end to destitution amongst people seeking asylum, refugees and migrants with no recourse to public funds living in the UK.

**Objectives and activities (*continued*)**

**Mission**
NACCOM exists to promote best practice in and support the establishment of accommodation projects that reduce destitution amongst people seeking asylum. In addition, they may also support migrants with no recourse to public funds (NRPF) and / or refugees facing barriers to accessing affordable housing.

We do this by:

- Providing networking opportunities to encourage, inform and connect members.
- Sharing knowledge and promoting good practice to provide pathways out of destitution.
- Working with others (including those with lived experience) to raise awareness of destitution and campaign for a just and humane asylum system.
- Gathering and disseminating evidence on the scale of destitution and positive outcomes achieved by members

**Strategic Goals for 2018 -2022**

NACCOM's strategy was originally set in 2017, with some clear goals prioritised by the organisation for 2018 – 2020. A review was started in late 2020 and the consultation phase of this review was completed by early 2021. Due to the change in Director in early 2021 the development of the next strategy was paused until the new Director was in place. This work has now restarted with a new strategy due to be launched in spring 2022. The current strategy, including goals (see below), have therefore been extended until spring 2022.

Goal 1. Supporting members to become more sustainable and effective to increase the number of people they accommodate.

- Improve members' guests access to legal advice and knowledge of support entitlements to facilitate more sustainable solutions to destitution.
- Develop a mechanism for assessing members needs and effectively responding to those needs where possible.
- Improve our online resources for members and run workshops on topics as identified in our needs assessments.
- Develop in partnership with members' minimum standards for the delivery of different types of accommodation, using these standards to explore developing a quality mark for members' projects.
- Develop links with funders, housing providers and relevant organisations to promote the work of members and enhance the support offered to them.

Goal 2. Enabling those with lived experience to share their insight and experiences so that working in partnership with NACCOM and other organisations, the human face of destitution has a raised profile and their opinions inform our work.

- Support those with lived experience to establish meaningful platforms to share their insight, inform our work and in particular, contribute to our communications and advocacy work.
- Develop channels for effective feedback and communication on our work from those with lived experience.

Goal 3. Tackle the root causes of destitution through policy, lobbying and awareness raising

- Maintain a responsive advocacy strategy that is informed by members and lobbies for improvements to policy to reduce destitution. Ensure a system for monitoring outcomes of our advocacy work and feeding this back to members.
- Develop and implement a communications strategy to advance our advocacy plans and promote the work of NACCOM and its members.
- Have a method of capturing members' data on a regular basis to ensure a reliable evidence base for our policy and lobbying work.
- Provide a channel for members to promote their work and raise awareness of the need for accommodation.

**Strategic Goals for 2018 -2022 (*continued*)**

Goal 4. Ensure NACCOM is a well-resourced and strategic organisation

- Improve our internal database system for storing information and monitoring our work.
- Ensure we have appropriate policies and procedures, and staff are trained on their implementation.
- Develop and implement a fundraising strategy which has sustainability at the forefront.
- Diversify the board of trustees to ensure we have a wide range of skills and experience to provide effective governance and leadership.
- Ensure we have the resources required to implement our strategic plan.

**Achievements and performance**

*Goal 1. Supporting members to become more sustainable and effective to increase the number of people they accommodate.*

The past 12 months have continued to see growth in our membership numbers from 65 full members to 77 full members and a growth in our associate and 'friends of' members from 47 to 58.

This year's survey results from members are viewed in the context of a full year of service delivery under the constraints of the COVID-19 pandemic. Despite the challenges and continued restrictions of the last year and the provision of national support through the 'Everyone In' scheme, which saw people experiencing homelessness given emergency accommodation to keep them safe during the pandemic, members have still worked with large numbers of people facing homelessness and destitution and under a form of immigration control. Over the year our members accommodated 2,771 people and provided and estimate of 413,089 nights of accommodation. 1,137 people were street homeless when they approached our members for support and 1,763 people receive financial support.

We provided strategic input and due diligence support to Migration Exchange's Respond and Adapt Programme (RAP) in partnership with Refugee Action and facilitated the payment of grants to 66 charities valued at £697,000. NACCOM staff and trustees were not involved in deciding which charities received a grant to ensure there were no conflicts of interest. RAP was funded with support from five grant funders. It was a programme of aligned grant-making to support the UK migration and refugee sector to respond to the consequences of the COVID-19 pandemic and to work together to build a foundation for long-term recovery and system change. Over the year we worked with Refugee Action and Migration Exchange to identify specific needs and gaps in resources during the COVID-19 pandemic.

We have strengthened members' links to key sources of accommodation and good practice, including faith groups, the mainstream homelessness sector, Refugee Action's good practice team and the Homes for Cathy group of housing associations. Through funding from Lloyds Bank Foundation, we have been working with members and a specialist data consultant to support data understanding and usage across the membership and support NACCOM with a review of our annual survey. This work will continue into 2021-2022. We updated our membership policy and application process this year, and with funding from the National Lottery Community Fund, started work as part of a cohort of infrastructure organisations working with the Design Lab to strengthen our member engagement and offer.

The pandemic has continued to profoundly impact NACCOM's members. Post the initial crisis phase of the pandemic (March – June 2020) the team has continued to host a fortnightly members' call and deliver bespoke online regional and thematic hub meetings.

In order to support members in this context the activities delivered by NACCOM included:

- A national conference in September 2020, run online for the first time comprising of a series of workshops and webinars over the course of the month, leading up to the launch of the members' survey outputs and AGM on 28 September 2020 which over 250 people attended across the month
- Regional Hubs in all eight regions including the participation of Jo Wilding, a legal aid and immigration advice expert who was undertaking research and mapping relevant legal provision for Refugee Action
- Hosted thematic members' events on the topics of COVID-19 and outbreaks within accommodation schemes, as well as Unconscious Bias and Post Traumatic Stress Disorder

**Achievements and performance (*continued*)**

- Contributing to the Homeless Link and Praxis Conference, aiming to strengthen the relationship between homelessness and migration practitioners.
- A session between hosting projects, Welcome Churches and Krish Kandia on a potential nationwide host recruitment initiative that would target church networks. 14 NACCOM member hosting projects attended and expressed interest, including projects with national reach. A steering group is being established to look at how a partnership can increase the number of hosts and units of accommodation.
- Provided four free "Looking After Yourself" webinars and three follow-up sessions with a registered psychotherapist for 26 NACCOM member organisations' staff and volunteers as well as a free online Mental Health First Aid course.

*Goal 2. Enabling those with lived experience to share their insight and experiences so that working in partnership with NACCOM and other organisations, the human face of destitution has a raised profile and their opinions inform our work.*

Working meaningfully with people with lived experience remains a key priority for NACCOM. Some of the ways that we have helped to facilitate the opportunity for people with lived experience of homelessness and destitution to share their insight and experiences are as follows:

- Two people shared their lived experience of destitution and the move-on period with members of the Housing, Communities and Local Government Select Committee calling for an end to NRPF restrictions on access to housing and financial support which was subsequently quoted by parliamentarians in Government policy debates on homelessness during COVID-19.
- In collaboration with Refugee Action we convened a workshop with Experts by Experience for 100+ practitioners on how to involve people with lived experience in service design and advocacy.
- With learning from our Community Reporter project we developed and started a Community Researcher project, a two-year research programme designed and led by people with lived experience of homelessness and destitution.
- The programme has successfully recruited six people with lived experience of destitution since launching in February 2021.
- The group is beginning to undertake community research around the impact of destitution and is feeding into our project with Homeless Link looking to evidence good local authority practice around preventing homelessness amongst people with NRPF. This has included two members of the Community Researcher group participating in Homeless Link webinars on NRPF.
- Members of the Community Researcher group have also participated in some research looking into framing and messaging around destitution, coordinated by partners IMIX and supported by NACCOM, which will lead to a destitution messaging guide.
- NACCOM supported people with lived experience to share their stories with selected media outlets and journalists, resulting in high profile media coverage on issues ranging from the impact of NRPF, to experiences of homelessness during the pandemic.

*Goal 3. Tackle the root causes of destitution through policy, lobbying and awareness raising*

Our policy and advocacy work over the course of 2020 – 2021 has continued to focus on responding to COVID-19, but has also included responding to the upcoming Nationality and Borders Bill and starting to explore longer-term partnerships and pieces of work to end destitution.

- NACCOM's coordination of the campaign to end the eviction of people refused asylum from Home Office accommodation on public health grounds, contributed to the High Court decision in December 2020 to order evictions to stop.

**Achievements and performance (*continued*)**

- We had a highly successful Day of Action on 7 October 2020 for our #StopAsylumEvictions campaign, coinciding with World Homelessness Day. Over 60 organisations (including around 23 members) actively engaged with the campaign on Twitter and Facebook using the #StopAsylumEvictions hashtag.
- In January 2021 we submitted evidence to the Home Affairs Select Committee (HASC), sharing our concerns about the impact of evictions from asylum accommodation. Because at the time, evictions had only started for people with a positive decision, our submission included evidence of difficulties experienced by people with refugee status after the move-on period. We raised our concerns and recommendations through the National Asylum Stakeholder forums with Home Office officials and worked with partners across health, anti-poverty and homelessness sectors to share concerns and push for reform.
- We joined the Together with Refugees coalition when it launched in April 2021 and encouraged members to do the same. We regularly disseminate information from the coalition with our network alongside sharing insights from members with the coalition's campaign coordination group, which we are part of.
- NACCOM convened a meeting in May 2021 with 24 organisations about the idea of a broad-based cross-sector coalition framed around ending destitution. Those attending the meeting included Expert by Experience groups, refugee and migrant organisations, and homelessness and anti-poverty organisations. Work is ongoing to build consensus around a coordinated approach to end destitution.
- In January 2021, we consulted members on concerns around access to the vaccine for disproportionately impacted groups and collated these as part of a submission to the Minister for Civil Society. Since then we have supported the 'Vaccines for All' campaign and have worked with Doctors of the World and the Hands up for our Health coalition on joint advocacy to the Home Office to support people in asylum accommodation to access the vaccine.

*Goal 4. Ensure NACCOM is a well-resourced and strategic organisation*
This continues to be a focus for the organisation as our membership grows.

- We continue to diversify our funding streams, through working with new funders and through securing the BBC Radio 4 Charity Appeal which will be aired in October 2021
- We continue to develop and improve our database and financial management systems
- We recruited three new trustees with a broad range of experience to bring to NACCOM, including lived experience of the asylum system, experience in policy and influencing and representation from a member organisation.
- In early 2021 we updated our membership policy and application process, and created a Membership sub-committee made up of staff and trustees that assess new applications for NACCOM membership.
- We have organised a range of training for staff on health and wellbeing, anti-racism, financial management and safeguarding.
- We have consulted with members and key stakeholders (including those with lived experience of the asylum system) as part of our strategic review.

**Financial review**

The income and expenditure were significantly higher this year, but this is primarily due to NACCOM's role facilitating the payment of £697,000 in funding through the Migration Exchange Respond and Adapt programme. Our role in the funding programme was to provide due diligence and administration of grants, with a separate panel, not including NACCOM, making decisions on grant awards.

Although staff headcount was nominally the same in 2020-21 as it was in 2019-20, the increase in our salary costs were higher due to maternity pay costs, recruitment and staff roles increasing in hours.

**Financial review (*continued*)**

This year we were successful in securing funding from Metropolitan Housing Trust to support our delivery of the Respond and Adapt programme, and also from the Paul Hamlyn Foundation, Unbound Philanthropy and the National Lottery Community Fund to deliver other aspects of our work. See page 19 and 20 for a description of the activities funded by each grant. NACCOM remains in a strong financial position, having increased our free reserves to £222,253 this year due to more unrestricted funding being available and reduced expenditure against budget during the pandemic. We will need to use some of these increased reserves over the coming year to address the delays to the funding pipeline during the recruitment of the permanent Director and to invest in the infrastructure of the organisation as we launch our next strategy. Our aim is to have approximately six months of operating expenditure as free reserves in line with Charity Commission guidelines.

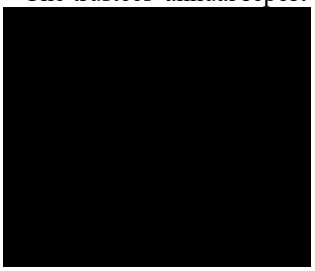
**Plans for future periods**

Our focus for the year ahead will be on learning from and building on the work of the excellent NACCOM team over the last year under the leadership of our new Director. We will continue to strengthen the organisation's capacity to support members' in the establishment and delivery of accommodation projects by recruiting an additional Network Development Worker so that members can be more proactively supported to address emerging issues and continue to respond to destitution in their area.

Our policy and advocacy strategy will continue to focus on ending destitution and will involve a mix of supporting members in their local advocacy and influencing work and ensuring that our members' experiences are part of the national advocacy story through our partnership with the Together with Refugees Coalition, particularly in relation to influencing the Nationality and Borders Bill. We will continue to explore an End Destitution Coalition with other partners ensuring that people with lived experience have a platform to lead and influence this work and our strategy more generally, providing opportunity for them to raise awareness of the damaging effects of destitution.

We will finish the development our new strategy ready for launch in spring 2022 to ensure that NACCOM builds on the work to date, plays to its strengths and complements the work of other partners. The smooth transition of the role of Chair of Trustees will be a key focus leading up to our AGM in November 2021. Subject to approval by our members at our AGM our Board will be strengthened with the addition of three new trustees adding complementary skills and experience to increase the Board's diversity and governance.

The trustees' annual report was approved on 15th October 2021 and signed on behalf of the board of trustees by:





# NACCOM

## Independent Examiner's Report to the Trustees of NACCOM

## Year ended 30 June 2021

I report to the trustees on my examination of the financial statements of NACCOM ('the charity') for the year ended 30 June 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable 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.

Rachael Oswald ACA
STEPHENSON COATES AUDIT LIMITED
Chartered accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

15th October 2021

# NACCOM

## Statement of Financial Activities

## 30 June 2021

| | Note | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 **Total funds £** | 2020 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **4** | 133,590 | 860,275 | **993,865** | 277,953 |
| Charitable activities | **5** | – | – | – | 1,834 |
| Other trading activities | **6** | 1,190 | – | **1,190** | 1,245 |
| **Total income** | | 134,780 | 860,275 | **995,055** | 281,032 |
| **Expenditure** | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | **7** | – | 4,248 | **4,248** | 3,451 |
| Expenditure on charitable activities | **8,9** | 78,834 | 875,669 | **954,503** | 206,492 |
| **Total expenditure** | | 78,834 | 879,917 | **958,751** | 209,943 |
| **Net income and net movement in funds** | | 55,946 | (19,642) | **36,304** | 71,089 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 166,307 | 127,545 | **293,852** | 222,763 |
| **Total funds carried forward** | | 222,253 | 107,903 | **330,156** | 293,852 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

# NACCOM

## Statement of Financial Position

## 30 June 2021

| | | 2021 | | 2020 |
|---|---|---|---|---|
| | | £ | £ | £ |
| **Current assets** | | | | |
| Debtors | **13** | **14,938** | | 1,733 |
| Cash at bank and in hand | | **484,115** | | 294,889 |
| | | **499,053** | | 296,622 |
| **Creditors: amounts falling due within one year** | **14** | **168,897** | | 2,770 |
| **Net current assets** | | | **330,156** | 293,852 |
| **Total assets less current liabilities** | | | **330,156** | 293,852 |
| **Net assets** | | | **330,156** | 293,852 |
| **Funds of the charity** | | | | |
| Restricted funds | | | **107,903** | 127,545 |
| Unrestricted funds | | | **222,253** | 166,307 |
| **Total charity funds** | **16** | | **330,156** | 293,852 |

These financial statements were approved by the board of trustees and authorised for issue on 15th October 2021, and are signed on behalf of the board by:

[redacted]

**The notes on pages 12 - 20 form part of these financial statements.**

# NACCOM

## Statement of Cash Flows

## Year ended 30 June 2021

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **36,304** | 71,089 |
| *Adjustments for:* | | |
| Other interest receivable and similar income | **–** | – |
| *Changes in:* | | |
| Trade and other debtors | **(13,205)** | (1,001) |
| Trade and other creditors | **166,127** | (6,276) |
| Cash generated from operations | **189,226** | 63,812 |
| Interest received | **–** | – |
| Net cash from/(used in) operating activities | **189,226** | 63,812 |
| **Net increase/(decrease) in cash and cash equivalents** | **189,226** | 63,812 |
| **Cash and cash equivalents at beginning of year** | **294,889** | 231,077 |
| **Cash and cash equivalents at end of year** | **484,115** | 294,889 |

**The notes on pages 12 - 20 form part of these financial statements.**

# NACCOM

## Notes to the Financial Statements

## Year ended 30 June 2021

### 1. General information

The charity is registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is Youth Resource Centre, Oxford Street, Whitley Bay, Tyne and Wear, NE26 1AD.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst Covid-19 does create some uncertainty for future years, the trustees have updated forecasts and believe that the actions taken by the charity will mitigate this and are confident that the charity has sufficient working capital to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**3. Accounting policies** ***(continued)***

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Grants payable are:

- Agreed grants paid during the year.
- Grants agreed during the year but paid after the year end.

**3. Accounting policies** ***(continued)***

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**Voluntary assistance**

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

**4. Donations and legacies**

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** |
|---|---|---|---|
| **Gifts** | | | |
| Gifts | 3,747 | – | **3,747** |

### 4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** |
|---|---|---|---|
| **Grants** | | | |
| Esmee Fairbairn Foundation | 47,917 | – | **47,917** |
| Homeless Link (Lloyds Foundation) | 5,060 | – | **5,060** |
| Lloyds Bank Foundation | – | 57,622 | **57,622** |
| Metropolitan Housing Trust | – | 50,000 | **50,000** |
| The National Lottery Community Fund | – | 18,653 | **18,653** |
| Paul Hamlyn Foundation | – | 35,000 | **35,000** |
| Respond & Adapt Programme (RAP) | – | 697,000 | **697,000** |
| The Sam & Bella Sebba Charitable Trust | 10,000 | – | **10,000** |
| The Tudor Trust | 12,500 | 2,000 | **14,500** |
| Unbound Philanthropy | 45,833 | – | **45,833** |
| **Subscriptions** | | | |
| Members subscriptions | 8,533 | – | **8,533** |
| | 133,590 | 860,275 | **993,865** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|
| **Gifts** | | | |
| Gifts | 5,263 | – | 5,263 |
| **Grants** | | | |
| AB Charitable Trust | 20,000 | – | 20,000 |
| Allen Lane Foundation | 10,000 | – | 10,000 |
| Big Lottery Fund 'Awards for All' | – | 9,990 | 9,990 |
| Esmee Fairbairn Foundation | 50,000 | – | 50,000 |
| Lloyds Bank Foundation | – | 39,782 | 39,782 |
| Metropolitan Housing Trust | – | 4,800 | 4,800 |
| Paul Hamlyn Foundation | 20,000 | 50,000 | 70,000 |
| Respond & Adapt Programme (RAP) | – | – | – |
| The Sam & Bella Sebba Charitable Trust | 20,000 | – | 20,000 |
| The Tudor Trust | – | 40,700 | 40,700 |
| **Subscriptions** | | | |
| Members subscriptions | 7,418 | – | 7,418 |
| | 132,681 | 145,272 | 277,953 |

### 5. Charitable activities

| | Unrestricted Funds £ | **Total Funds 2021 £** | Unrestricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|---|
| Conference income | – | – | 1,834 | 1,834 |

## 6. Other trading activities

| | Unrestricted Funds £ | **Total Funds 2021 £** | Unrestricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|---|
| Events | 360 | **360** | 1,245 | 1,245 |
| Other income | 830 | **830** | – | – |
| | 1,190 | **1,190** | 1,245 | 1,245 |

## 7. Costs of raising donations and legacies

| | Restricted Funds £ | **Total Funds 2021 £** | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|---|
| Fundraising | 4,248 | **4,248** | 3,451 | 3,451 |

## 8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** |
|---|---|---|---|
| Annual conference and networking events | 126 | 3,620 | **3,746** |
| Staff costs & related expenses | 64,976 | 156,101 | **221,077** |
| Other activities | 8,059 | 10,203 | **18,262** |
| Respond & Adapt Programme (RAP) | – | 697,000 | **697,000** |
| Marketing and communications | 2,182 | 2,105 | **4,287** |
| Support costs | 3,491 | 6,640 | **10,131** |
| | 78,834 | 875,669 | **954,503** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|
| Annual conference and networking events | 309 | 8,962 | 9,271 |
| Staff costs & related expenses | 45,889 | 120,957 | 166,846 |
| Other activities | 5,990 | 7,583 | 13,843 |
| Respond & Adapt Programme (RAP) | – | – | – |
| Marketing and communications | 2,590 | 2,498 | 5,088 |
| Support costs | 3,980 | 7,464 | 11,444 |
| | 58,758 | 147,734 | 206,492 |

### 9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | **Total funds 2021 £** | Total fund 2020 £ |
|---|---|---|---|
| Annual conference and networking events | 3,746 | **3,746** | 9,271 |
| Staff costs & related expenses | 221,077 | **221,077** | 166,846 |
| Other activities | 18,262 | **18,262** | 13,843 |
| Respond & Adapt Programme (RAP) | 697,000 | **697,000** | - |
| Marketing and communications | 4,287 | **4,287** | 5,088 |
| Support costs | 10,131 | **10,131** | 11,444 |
| | 954,503 | **954,503** | 206,492 |

### 10. Independent examiner's fees

| | **2021 £** | 2020 £ |
|---|---|---|
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | **1,250** | 900 |

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2021 £** | 2020 £ |
|---|---|---|
| Wages and salaries | **174,920** | 143,406 |
| Social security costs | **14,616** | 9,182 |
| Employer contributions to pension plans | **9,982** | 9,508 |
| | **199,518** | 158,645 |

The average head count of employees during the year was 8 (2020: 8).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year £122 (2020: £1,910) was reimbursed to Trustees for expenses relating to travel, accommodation and subsistence.

### 13. Debtors

| | **2021 £** | 2020 £ |
|---|---|---|
| Trade debtors | **1,516** | 1,733 |
| Other debtors | **13,422** | – |
| | **14,938** | 1,733 |

## 14. Creditors: amounts falling due within one year

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **79** | 55 |
| Social security and other taxes | **9,382** | 1,852 |
| Other creditors | **159,436** | 863 |
| | **168,897** | 2,770 |

Included within Other creditors is £154,838 (2020: Nil) of deferred income from grants received in advance of the work being performed, details of which are noted below:

| | |
|---|---|
| Esmee Fairbairn Foundation | 27,083 |
| Paul Hamlyn Foundation | 30,000 |
| The Tudor Trust | 12,500 |
| Unbound Philanthropy | 54,167 |
| The National Lottery Community Fund | 31,088 |
| | 154,838 |

## 15. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,982 (2020: £9,330).

### 16. Analysis of charitable funds

**Unrestricted funds**

| | At 1 July 2020 | Income | Expenditure | At 30 June 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 166,307 | 134,780 | (78,834) | **222,253** |

**Restricted funds**

| | At 1 July 2020 | Income | Expenditure | At 30 June 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Big Lottery Fund 'Awards for All' fund | 82 | – | (82) | – |
| Esmee Fairbairn Foundation | (51) | – | 51 | – |
| Guardian and Observer Winter Appeal | 45,430 | – | (45,430) | – |
| Lloyds Bank Foundation | 21,942 | 57,622 | (27,875) | **51,689** |
| Metropolitan Housing Trust | 3,610 | 50,000 | (31,381) | **22,229** |
| The National Lottery Community Fund | – | 18,653 | (7,363) | **11,290** |
| Paul Hamlyn Foundation | 25,000 | 35,000 | (39,305) | **20,695** |
| Respond & Adapt Programme (RAP) | – | 697,000 | (697,000) | – |
| The Tudor Trust | 31,532 | 2,000 | (31,532) | **2,000** |
| | 127,545 | 860,275 | (879,917) | **107,903** |

**Unrestricted funds**

| | At 1 July 2019 | Income | Expenditure | At 30 June 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 89,305 | 140,560 | (63,558) | **166,307** |

**Restricted funds**

| | At 1 July 2019 | Income | Expenditure | At 30 June 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Big Lottery Fund 'Awards for All' fund | – | 9,990 | (9,908) | **82** |
| Esmee Fairbairn Foundation | 10,475 | – | (10,526) | **(51)** |
| Guardian and Observer Winter Appeal | 78,430 | – | (33,000) | **45,430** |
| Lloyds Foundation | – | 39,782 | (17,840) | **21,942** |
| Metropolitan Housing Trust | – | 4,800 | (1,190) | **3,610** |
| Paul Hamlyn Foundation | 25,000 | 50,000 | (50,000) | **25,000** |
| The Tudor Trust | 19,553 | 40,700 | (28,721) | **31,532** |
| | 133,458 | 145,272 | (151,185) | **127,545** |

Big Lottery Fund 'Awards for All' fund – Awards for all grant towards making a film to showcase member organisations projects in Birmingham and raise awareness about destitution. To fund a residential training in story telling bringing 12 people who have experienced destitution to learn and share their experiences.

Esmee Fairbairn Foundation – Core costs to support organisations providing accommodation for asylum seekers, refugees and migrants, highlighting the injustices they face, and influencing policy to end practices which make them destitute.

Guardian and Observer Winter Appeal – Core costs towards supporting member organisations to reduce destitution amongst people seeking asylum and to support NACCOM to improve its infrastructure.

Lloyds Bank Foundation – restricted funds to support refugee and asylum seeker charities to influence change through policy, advocacy and evidence collection.

Metropolitan Housing Trust – Restricted funds to support refugee and asylum seekers with hardship funds during the Covid-19 crisis and separate funding to support our delivery of the Respond and Adapt programme.

The National Lottery Community Fund - One-year funding as part of a cohort of infrastructure organisations to work with the Design Lab to strengthen our member engagement and offer.

Paul Hamlyn Foundation – Core costs towards salaries to support NACCOM to reduce and prevent destitution amongst people seeking asylum, refugees and migrants with no recourse to public funds.

Respond & Adapt Programme (RAP) - Funding from the Migration Exchange and in partnership with Refugee Action to support organisations to respond to the consequences of the COVID-19 pandemic and to work together to build a foundation for long-term recovery and system change.

The Tudor Trust – Towards core salary costs to strengthen the infrastructure of NACCOM enabling them to carry out their aim of reducing destitution. Also an HR support grant and Covid-19 wellbeing grant to NACCOM.

### 17. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** | Total Funds 2020 £ |
|---|---|---|---|---|
| Current assets | 391,150 | 107,903 | **499,053** | 296,622 |
| Creditors less than 1 year | (168,897) | – | **(168,897)** | (2,770) |
| **Net assets** | 222,253 | 107,903 | **330,156** | 293,852 |

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2020 £** | Total Funds 2019 £ |
|---|---|---|---|---|
| Current assets | 169,077 | 127,545 | **296,622** | 231,892 |
| Creditors less than 1 year | (2,770) | – | **(2,770)** | (8,500) |
| **Net assets** | 166,307 | 127,545 | **293,852** | 223,392 |

### 18. Related parties

During the year, NACCOM paid out £697,000 as part of the work with the Respond & Adapt Programme (RAP). NACCOM's staff and trustees were not involved in deciding which charities received a grant, as such there are no related party transactions to note from this activity in the year.

During the year, Trustees donations totalled £Nil (*2020: £Nil*).

There were no other related party transactions during the year ended 30 June 2021 to report.