

CHARITY COMMISSION REGISTERED NUMBER: 1183180

WINGS OF REFUGE MINISTRIES LTD

Report and Financial Statements

For the Year ended 31 JANUARY 2023

WINGS OF REFUGE MINISTRIES LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

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WINGS OF REFUGE MINISTRIES LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Evelyn IRABOR
Prince Irabor
Dr Inwang Bassey Inwang
John Birkett
Adebayo Adeyinka
Daniel Joseph
Malisa Irabor

REGISTERED OFFICE

22 Regent Street
Leeds
United Kingdom
LS2 7QA

BANKERS

Barclays Bank Plc

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER

1183180

WINGS OF REFUGE MINISTRIES LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 JANUARY 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

Wings of refuge is a Christian organisation set up with the purpose of providing hands on support including emergency assistance, accommodation and signposting to predominantly lower socio-economic individuals, refugees and disadvantaged families. We do this through our three pillars (Fellowship, Outreach and Development).

Through fellowship we tackle isolation by offering counsel, mentoring and an extended family support system.

Through Outreach we respond to community needs with our soup kitchens, advocacy services, community retreats, aid and community events.

We promote education and continuous personal development with all of our service users because we see this as a fundamental facilitator of positive change. We promote personal development by running tailored mentoring programmes, training and workshops for single parents, socially isolated people, refugees, those not in employment education or training and other disadvantaged groups. This results in increased wellbeing and contributes to reducing hopelessness and isolation.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

In 2019 we supported 200 members of the community and we represented 19 refugees and asylum seekers. We developed an initiative to encourage kindness in the community that was covered by the local BBC radio station.

Our free arts program for youth saw 20 young people taught to play instruments including piano, drums and guitar.

During the Christmas period we supplied free meals to the homeless and delivered hampers to 50 disadvantaged families.

Donated household items and clothing to 14 disadvantaged families in the Leeds area

30 people achieved improved confidence, and increased employability as a result of our careers training

We hosted 144 workshops last year helping attendees to develop, connect and integrate on an ongoing basis

PLANS FOR THE FUTURE

Going forward we plan to continue previous work at a larger scale to reach wider members of the community and in particular ethnic minorities and those likely to be affected by hardship.

Going forward we plan to continue previous work at a larger scale to reach wider members of the community and in particular ethnic minorities and those likely to be affected by hardship.

To enable us to achieve this we have expanded the board of trustees further strengthening the leadership team as we seek new funding sources. We will also be operating a drop in centre

WINGS OF REFUGE MINISTRIES LTD
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 JANUARY 2023

FINANCIAL REVIEW

The Charity has generated **£100,651** in donations during the year ended **31 JANUARY 2023**. This includes both direct transfers into charity's account and cash donations.

The Charity (PAC-UK) aims to achieve its objectives through assisting in the provision of medical healthcare equipment, facilities and services. We also aim to advance the education of the public & doctors by the provision of lectures, workshops and publications devoted to medical healthcare. The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

WINGS OF REFUGE MINISTRIES LTD produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. **WINGS OF REFUGE MINISTRIES LTD** has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds are held to meet the above policy of the Charity going forward.

GOING CONCERNS

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

WINGS OF REFUGE MINISTRIES LTD

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 JANUARY 2023

STRUCTURE, GOVERNANCE AND INTERNAL CONTROL

CHARITY ORGANISATION STRUCTURE

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At **31 JANUARY 2023**, the Board had a membership of two people.

DECISION MAKING PROCESS

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are selected by the Board of Trustees and are subject to re-election every five years. As at **31 JANUARY 2023**, the Board had a membership of two people.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

INTERNAL CONTROL SYSTEM

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- **A strategic plan and annual budget approved by the Trustees;**
- **Regular consideration by the Trustees of financial results, in particular variance from budget; and**
- **Delegation of authority and segregation of duties.**

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure 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 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 its activities.

In so far as the trustees are aware:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

THE ARRANGEMENTS FOR SETTING THE PAY AND REMUNERATION

The arrangements for setting the pay and remuneration of the charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay are determined by the trustees as the boards may think fit and appropriate.

WIDER NETWORK

The charity is not part of any umbrella group or affiliated to any umbrella group.

WINGS OF REFUGE MINISTRIES LTD
REPORT OF THE TRUSTEES (continued)
YEAR ENDED 31 JANUARY 2023

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 JANUARY 2023. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Evelyn Irabor on behalf of the trust.
Trustee
11 July 2023

Independent Examiner's Report to the Trustees of WINGS OF REFUGE MINISTRIES LTD

I report to the trustees on my examination of the accounts of PHYSICIANS ACROSS CONTINENTS Trust for the year ended 31 JANUARY 2023, which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust'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

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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS.

11 July 2023

WINGS OF REFUGE MINISTRIES LTD
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31 JANAUARY 2023

	Notes	Un-restricted funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	58,535		58,535	43,425
Other income	3	42,115.91	-	42,116	30,629
TOTAL INCOMING RESOURCES		100,651	-	100,651	74,055
Note 2.					
RESOURCES EXPENDED					
Cost of Generating Funds		19,509	-	19,509	18,681
Charitable activities	4	49,750	-	49,750	23,472
Governance	5	390	-	390	627
TOTAL RESOURCES EXPENDED		69,649	-	69,649	42,780
Net income/(outgoing) resources		31,002	-	31,002	31,275
Total funds brought forward		44,097	-	44,097	12,822.00
Note 3.					
Total funds carried forward		75,099	-	75,099	44,097

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

WINGS OF REFUGE MINISTRIES LTD
BALANCE SHEET
AS AT 31 JANUARY 2023

Note 1.

	Notes	£	2023 Total £	2022 Total £
FIXED ASSETS				
Tangible Assets	6			-
CURRENT ASSETS				
Debtors	7			
Cash at bank and in hand	8		86,197	55,887
			<u>86,197</u>	<u>55,887</u>
Current Liabilities				
Creditors: amounts falling due within one year	9		480	150
Non Current Liabilities				
Creditors: amounts falling due after one year			10,617	11,640
Net Current assets/(Liabilities)			<u>86,677</u>	<u>55,737</u>
Note 3.			<u>75,100</u>	<u>44,097</u>
FINANCED BY:				
Unrestricted funds	10		75,476	44,097
Restricted Funds	10		-	-
TOTAL FUNDS	11		<u>75,476</u>	<u>44,097</u>

For the year ending **31 JANUARY 2023**, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

EVELYN IRABOR
Trustee
11 July 2023

WINGS OF REFUGE MINISTRIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

- a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.
- b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.
- c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

The fixed assets are written down over their useful economic lives at the following rates

Office equipment - 25% on cost

Pensions

The charity does not operate pension scheme as at **31 JANUARY 2023**.

WINGS OF REFUGE MINISTRIES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

Note 1. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
General Donations	58,535		58,535	43,425
	58,535	-	58,535	43,425

Note 2. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Other Donations	33,030	-	33,030	30,629
Events income	-	-	-	-
Other income	9,086	-	9,086.00	-
	42,116	-	42,116	30,629

Note 3.

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Bank charges			-	-
Charity			-	-
BBL Interest			-	83
	6,900.00		6,900	-
Equipment	198		198	290
Events & Other related costs	42,850		42,850	23,472
Volunteer Expenses			-	272
Member's Expense			-	90
Insurance	754		754	1,223
Printing & stationery			-	146
Head Office Remittance	-		-	-
Rent	17,406		17,406	15,443
publicity	125		125	100
Travel and Subsistence			-	159
Sundry expenditure			-	270
Telephone, internet & postage	1,024		1,024	606
Utilities	-		-	-
	69,257	-	69,257	42,154

Note 4. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Accountancy	390	-		627
Other professional fees	-	-		-
	390	-	-	627

2022 2021

Note 5. Cash at bank and in hand

	2023 £	2022 £
Cash at bank	22,538	1,500
Cash at hand	63,659	30,629
	86,197	32,129

Note 6. Creditors: amounts falling due within one year

	2023 £	2022 £
This is made up as follows:		
Accountancy Fees	480	150
Other creditors (Loan)		
	480	150

Note 7. Creditors: amounts falling greater than one year

	2023	2022
This is made up as follows:	£	£
Accountancy Fees		
Other creditors (Loan)	10,617	11,640
	10,617	11,640

Note 8. Movement in funds

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	-	58,535	(69,647)
	-	58,535	(69,647)
Restricted funds			
Grants	-	-	-
	-	-	-

Note 9.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Cash at bank and in hand		86,197	86,197	32,130
Other net assets (liabilities)	-	480	480	150
	-	85,717	85,717	31,980

Note 10. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2022-2023: £nil)

Note 11. As a company, WINGS OF REFUGE MINISTRIES LTD is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 12. Control

The ultimate controlling parties are the directors' as stated on page 2.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023**

Note 14 TAXATION

WINGS OF REFUGE MINISTRIES LTD is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.