

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

**WALTHAM FOREST
MIGRANT ACTION**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189600

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

WALTHAM FOREST MIGRANT ACTION
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 13	Notes to the Financial Statements
Page 14	Independent Examiner's Report

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189600
WORKING NAMES	Waltham Forest Migrant Action WFMA
DATE OF REGISTRATION	21st May 2020
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Sophie Powell Luke Rooney Creina Lilburne MA Clive Bower Dr Helen Taylor Dr Jean King MBE Norman Minter Inbar Tamari
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 21st May 2020 as Amended on 17th November 2022.
OBJECTS	1) The relief or prevention of poverty and the preservation and protection of health amongst migrants, refugees and asylum seekers and their dependants who reside in the London Borough of Waltham Forest. 2) To advance the education and training of migrants, refugees and asylum seekers and their dependants who reside in the London Borough of Waltham Forest and are in need thereof so as to assist them to adapt within a new community.
CORRESPONDENCE ADDRESS	41 Millfield Avenue London E17 5HH
PRIMARY BANKERS	Barclay Bank Plc. 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Aims and Purpose

The aim of Waltham Forest Migrant Action (WFMA) is to champion and campaign for the rights of asylum seekers, refugees and migrants and to provide support for them through running a drop in Support Centre where we provide a place for socialising, together with free professional immigration and welfare advice and casework, as well as helping with form filling, understanding official letters and bills, and signposting to health and education services. In this way we meet the objects of the charity.

Although we mainly serve the population of Waltham Forest, we do not limit our service to this area and, if we have the capacity, will help those who may come from further afield in London.

Governance

WFMA was founded in 2013 and was previously known as Walthamstow Migrant Action Group. It was run as an unincorporated small charity. The name was changed 2 years ago and the constitution revised to strengthen the governance of the group and to become registered with the Charity Commission as a Charitable Incorporated Organisation. We applied for registration and received this in May 2020.

Two trustees (Douglas Saltmarshe and Phil Seddon) resigned at the AGM in September 2021 and were replaced by Luke Rooney and Sophie Powell, elected at the same meeting.

The business of the charity was conducted by the trustees at 6 formal meetings during the year and at the AGM in September 2021.

Membership

We introduced a membership scheme with the revision of our constitution and membership at the end of the year numbered 51.

Volunteers

Although encouraged to become so, not all our volunteers are members. Nevertheless, they form a vital and much appreciated part of our operation. Most help to run our drop in centre, but some also help with events and fund raising and campaigning.

Funding

Our main sources of funds this year has been through grants. For Immigration advice and casework we have received £5,700 from the African Advocacy Foundation, £9,581 from the National Lottery Awards for All scheme and £2,500 from Waltham Forest Council.

We also received £736.57 from Waltham Forest Council towards running expenses.

Finally, we received £5,665 from Trust for London, which is the first tranche of a £35,000 grant over 3 years to fund a part time Support Centre Manager.

All the above are restricted grants and are shown as such in the accounts.

We also received £1,500 from the Leathersellers' Foundation as an unrestricted grant towards our operation.

Membership fees amounted to £556 and donations were £4,051. We also raised £2,197 through events organised to raise funds.

Reserves

We do not have a formal policy on reserves, but currently aim to maintain sufficient capital to keep the Support Centre operating for 6 months without income.

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2022

Accounting

We currently maintain simple income and expenditure accounts utilising a single bank account. We also have a PayPal account which is used to collect membership fees and donations.

The treasurer reports the financial situation and cash movements in excess of £100 to the trustees at each of the formal trustee meetings.

We have one paid part time member of staff (our Support Centre Manager) and make no payments to trustees or volunteers other than re-imbursement of expenses.

Support Centre

We continued our telephone service which was instigated during Covid until the beginning of May 2021 when it became possible to re-open the drop in Support Centre at the Blackhorse Road Baptist Church Hall.

We have had 246 visits since reopening, and average of 6 per week, although it restarted slowly it has slowly built up to about 10 per week at the end of the period. Of these 113 were immigration related issues, 48 Housing issues, 45 Welfare and Benefits issues and the remainder other issues such as food or baby bank referrals, form filling and/or signposting.

We have an agreement with Ramfel (Registered Charity Number 1155207), another migrant support charity, to provide OISC approved immigration advice and casework for our clients.

23 cases were referred to Ramfel for detailed immigration advice and casework including 10 leave to remain applications with fee waivers,

Campaigning

We campaigned against the government's New Plan for Immigration by letter writing to all local Members of Parliament and joined with Refugee Council's campaign against the Nationality and Borders Bill. We also lobbied against the No Recourse to Public Funds condition on those with limited leave to remain and worked with the local Council on Afghan resettlement.

In summary, we regard the year as having been successful and that we have met our charitable objects as fully as circumstance has allowed.

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 11th DECEMBER 2022

Signed on their behalf by Trustee 

Printed Name: CLIVE BOWER

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	5,552	24,183	29,734	10,021
Charitable Activities	3b	2,522	-	2,522	3,327
Activities for Generating Funds	3c	556	-	556	363
TOTAL INCOMING RESOURCES		8,629	24,183	32,812	13,711
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	7,902	18,503	26,406	8,122
Governance Costs	4b	575	-	575	-
TOTAL RESOURCES EXPENDED		8,477	18,503	26,981	8,122
NET INCOMING (OUTGOING) RESOURCES		152	5,679	5,831	5,589
Funds Brought Forward		6,441	4,565	11,006	5,417
TOTAL FUNDS CARRIED FORWARD		6,593	10,244	16,837	11,006

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.


The notes on pages 8 to 13 form part of these financial statements.

WALTHAM FOREST MIGRANT ACTION
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	7,168	10,244	17,412	11,006
Total Current Assets		7,168	10,244	17,412	11,006
Creditors: Amounts falling due within one year	9	575	-	575	-
NET CURRENT ASSETS		6,593	10,244	16,837	11,006
TOTAL ASSETS less current liabilities		6,593	10,244	16,837	11,006
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		6,593	10,244	16,837	11,006
Funds of the Charity					
General Funds		6,593	-	6,593	6,441
Restricted Funds	5	-	10,244	10,244	4,565
Total Funds		6,593	10,244	16,837	11,006

Approved by the Trustees on 11th DECEMBER 2022

Signed on their behalf by Trustee 

Printed Name: CLIVE BOWER

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022: None

31st March 2021: None

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Gifts & Donations	4,052	-	4,052	1,761
Grants Received	1,500	24,183	25,683	8,260
	5,552	24,183	29,734	10,021
b) Charitable Activities				
Activities & Events	2,197	-	2,197	2,474
Immigration Casework	325	-	325	650
Mutual Aid Group	-	-	-	203
	2,522	-	2,522	3,327
c) Activities for Generating Funds				
Membership Income	556	-	556	363
	556	-	556	363

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Administrative Expenses	1,175	-	1,175	1,259
Hardship Grants	-	100	100	200
Immigration Casework	4,459	9,199	13,658	3,499
Immigration Welfare Services	1,650	4,879	6,529	2,550
Insurance Costs	155	-	155	99
Mutual Aid Group	-	-	-	199
Premises Hire	463	737	1,200	316
Staff Costs	-	3,589	3,589	-
	7,902	18,503	26,406	8,122
b) Governance Costs				
Independent Examiners Fees	575	-	575	-
	575	-	575	-

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Awards for All Fund	-	9,581	4,879	-	4,702
Support Centre Manager Fund	-	5,665	3,589	-	2,076
Community Award Fund	-	3,237	737	-	2,500
Council Grant	760	-	-	-	760
Immigration Case Worker Fund	3,501	5,700	9,199	-	2
Mutual Aid Group	4	-	-	-	4
Servas Hardship Fund	300	-	100	-	200
	4,565	24,183	18,503	-	10,244

PREVIOUS FINANCIAL YEAR

	Balance 21-May-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Council Grant	-	760	-	-	760
Immigration Caseworker Fund	-	7,000	3,499	-	3,501
Mutual Aid Group	-	203	199	-	4
Servas Hardship Fund	-	500	200	-	300
	-	8,463	3,898	-	4,565

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank & in Hand	7,168	10,244	17,412	11,006
	7,168	10,244	17,412	11,006

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiners Fees	575	-	575	-
	575	-	575	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	6,593	10,244	16,837	11,006
Long Term Liabilities	-	-	-	-
	6,593	10,244	16,837	11,006

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

12. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages, Salaries & Fees	3,589	-
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>3,589</u>	<u>-</u>

Employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Charitable Activities	1	Nil

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2020/21:None).

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2020/21:None).

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

WALTHAM FOREST MIGRANT ACTION
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Waltham Forest Migrant Action on the accounts for the year ended 31st March 2022 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


(Date: 14th December 2022)