

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**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)

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# **WALTHAM FOREST MIGRANT ACTION**

(Charitable Incorporated Organisation)

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1189600
<b>WORKING NAMES</b>	Waltham Forest Migrant Action WFMA
<b>DATE OF REGISTRATION</b>	21st May 2020
<b>START OF FINANCIAL YEAR</b>	1st April 2022
<b>END OF FINANCIAL YEAR</b>	31st March 2023
<b>TRUSTEES AT 31ST MARCH 2023</b>	Sophie Powell Luke Rooney Creina Lilburne MA Clive Bower Dr Helen Taylor Dr Jean King MBE Norman Minter Inbar Tamari Tahreem Noor (Appointed 15th January 2023)
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Association Registered 21st May 2020 as Amended on 17th November 2022.
<b>OBJECTS</b>	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.
<b>CORRESPONDENCE ADDRESS</b>	41 Millfield Avenue London E17 5HH
<b>PRIMARY BANKERS</b>	Barclay Bank Plc. 1 Churchill Place London E14 5HP
<b>INDEPENDENT EXAMINERS</b>	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 2023**

### **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.

Three trustees (Clive Bower, Jean King and Helen Taylor) resigned at the AGM in November 2022 as required by our constitution and were re-elected at the same meeting.

An additional trustee, Tahreem Noor, was appointed by the trustees on 15 January 2023.

The business of the charity was conducted by the trustees at 6 formal meetings during the year and at the AGM in September 2023.

### **Membership**

Our membership at the end of the year stood at 47 members.

### **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 £9,129 from the National Lottery Awards for All scheme.

We also received £765 from Waltham Forest Council towards running expenses.

Finally, we received £17,165 from Trust for London, further tranches 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 an unrestricted £5,000 grant from the Lush Foundation and £7,500 from a foundation which requested anonymity as an unrestricted grant towards our operation.

Membership fees amounted to £984 and donations were £1,043. We also raised £1,774 through events we organised.

### **Government Grants**

The only grant funding from public funds we have had has been the Waltham Forest Council grant of £765.

### **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 2023

#### Accounting

We currently maintain simple income and expenditure accounts utilising a single bank account at Barclays Bank. 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 hold a weekly drop in Support Centre at the Blackhorse Road Baptist Church Hall where migrant visitors are welcomed with refreshments and receive help with their issues which can be of any type. If they have immigration issues, we can refer them to a local immigration solicitor for pro bono advice, or if they need casework they are referred to Ramfel with which organisation we have an paid SLA for immigration services to OISC Level 3.

We have had an average of just over 10 visitors a week during the year, approximately 52/48% split between women and men. About 40% of visits concern immigration, 30% housing, 10% welfare and Benefits and 20% other issues.

Just under 40% are from Africa, 30% from Asia and the Middle East, 15% from Europe, 10% the Caribbean, Central and South America and the balance were not recorded.

20 cases were referred to Ramfel for detailed immigration advice and casework including 11 leave to remain applications with fee waivers.

#### Campaigning

We have not had the resource to do much campaigning work during the past year, but have raised issues with our local MPs and the Waltham Forest Council where it has been in the interest of our local migrants. Notably we supported the lighting up of the Town Hall in support of asylum seekers and working with the Council on how to best support Ukrainian refugees.

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 CIO 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 ..... 12 JULY 2023 .....

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 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	13,543	27,059	40,602	29,734
Charitable Activities	3b	2,424	-	2,424	2,522
Activities for Generating Funds	3c	984	-	984	556
<b>TOTAL INCOMING RESOURCES</b>		<b>16,951</b>	<b>27,059</b>	<b>44,010</b>	<b>32,812</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	3,873	20,965	24,837	26,406
Governance Costs	4b	600	-	600	575
<b>TOTAL RESOURCES EXPENDED</b>		<b>4,473</b>	<b>20,965</b>	<b>25,437</b>	<b>26,981</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>12,478</b>	<b>6,094</b>	<b>18,572</b>	<b>5,831</b>
Funds Brought Forward		6,593	10,244	16,837	11,006
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>19,071</b>	<b>16,338</b>	<b>35,409</b>	<b>16,837</b>

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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	19,671	16,338	36,009	17,412
<b>Total Current Assets</b>		<b>19,671</b>	<b>16,338</b>	<b>36,009</b>	<b>17,412</b>
<b>Creditors: Amounts falling due within one year</b>	9	600	-	600	575
<b>NET CURRENT ASSETS</b>		19,071	16,338	35,409	16,837
<b>TOTAL ASSETS less current liabilities</b>		<b>19,071</b>	<b>16,338</b>	<b>35,409</b>	<b>16,837</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<b>19,071</b>	<b>16,338</b>	<b>35,409</b>	<b>16,837</b>
<b>Funds of the Charity</b>					
General Funds		19,071	-	19,071	6,593
Restricted Funds	5	-	16,338	16,338	10,244
<b>Total Funds</b>		<b>19,071</b>	<b>16,338</b>	<b>35,409</b>	<b>16,837</b>

Approved by the Trustees on 12 JULY 2023

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 2023**

**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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2023

### 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

### 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 2023: None

31st March 2022: None

# WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	1,043	-	1,043	4,052
Grants Received	12,500	27,059	39,559	25,683
	<b>13,543</b>	<b>27,059</b>	<b>40,602</b>	<b>29,734</b>
<b>b) Charitable Activities</b>				
Activities & Events	1,774	-	1,774	2,197
Immigration Casework	650	-	650	325
Mutual Aid Group	-	-	-	-
	<b>2,424</b>	<b>-</b>	<b>2,424</b>	<b>2,522</b>
<b>c) Activities for Generating Funds</b>				
Membership Income	984	-	984	556
	<b>984</b>	<b>-</b>	<b>984</b>	<b>556</b>

### 4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>a) Cost of Charitable Activities</b>				
Administrative Expenses	-	1,492	1,492	1,175
Hardship Grants	-	40	40	100
Immigration Casework	-	-	-	13,658
Immigration Welfare Services	3,783	9,129	12,912	6,529
Insurance Costs	-	155	155	155
License & Subscriptions	90	840	930	-
Premises Hire	-	1,600	1,600	1,200
Staff Costs	-	7,709	7,709	3,589
	<b>3,873</b>	<b>20,965</b>	<b>24,837</b>	<b>26,406</b>
<b>b) Governance Costs</b>				
Independent Examiners Fees	600	-	600	575
	<b>600</b>	<b>-</b>	<b>600</b>	<b>575</b>

# WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 5. RESTRICTED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Awards for All Fund	4,702	9,129	11,611	-	2,220
Support Centre Manager Fund	2,076	17,165	7,709	-	11,532
Community Award Fund	2,500	765	1,605	-	1,660
Council Grant	760	-	-	-	760
Immigration Case Worker Fund	2	-	-	-	2
Mutual Aid Group	4	-	-	-	4
Servas Hardship Fund	200	-	40	-	160
	<b>10,244</b>	<b>27,059</b>	<b>20,965</b>	<b>-</b>	<b>16,338</b>

#### PREVIOUS 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
	<b>4,565</b>	<b>24,183</b>	<b>18,503</b>	<b>-</b>	<b>10,244</b>

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 2023

#### 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-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	19,671	16,338	36,009	17,412
	<b>19,671</b>	<b>16,338</b>	<b>36,009</b>	<b>17,412</b>

#### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Sundry Debtors	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	600	-	600	575
	<b>600</b>	<b>-</b>	<b>600</b>	<b>575</b>

#### 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-23 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	19,071	16,338	35,409	16,837
Long Term Liabilities	-	-	-	-
	<b>19,071</b>	<b>16,338</b>	<b>35,409</b>	<b>16,837</b>

## WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

#### 12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	7,709	3,589
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>7,709</u>	<u>3,589</u>

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	1	1

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2021/22: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 (2021/22: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 2023 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: 22nd December 2023