

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**WALTHAM FOREST
MIGRANT ACTION**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189600

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

WALTHAM FOREST MIGRANT ACTION
(Charitable Incorporated Organisation)

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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 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	Sophie Powell Luke Rooney Creina Lilburne MA Clive Bower Dr Helen Taylor Dr Jean King MBE Norman Minter Inbar Tamari Tahreem Noor Helen Rose Seacombe (Appointed 27th January 2024)
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	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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 3 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, Norman Minter and Inbar Tamari) resigned at the AGM in November 2023 as required by our constitution and were re-elected without opposition 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 November 2023. The possibility of moving the next AGM to May 2025 (the latest allowed by our Constitution) was suggested which is much nearer the end of the Financial Year and is thus easier for generating the TAR.

Office of the Immigration Commissioner's Office registration

We are proud to have been registered on 31 July by the OISC to provide Level 1 immigration advice which is the first step on our road to provide immigration services in house.

Membership

Our membership at the end of the year stood at 53 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 support centre, but some also help with events and fund raising and campaigning.

Staff

As well as our Support Centre Manager, funded by Trust for London, we have also employed a part time Campaigns and Communications Manager from 1 September who will be funded by City Bridge Foundation.

Funding

Our main sources of funds this year has been through grants.

London Churches kindly gave us a grant of £600 to fund small hardship grants to visitors.

For Immigration advice and casework we have received £18,522 from the National Lottery Awards for All scheme and £4,000 from the Mrs Smith and Mount Trust.

We received £13,019 from Trust for London, a further tranche of a £35,000 grant over 3 years to fund our part time Support Centre Manager and towards costs of running the Support Centre.

Finally to fund the Campaigns and Communications we received a grant of £7,335 from the City Bridge Foundation. This is the first part of a 2 year grant to fund this post.

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

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TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2024

We also received a further unrestricted £2,000 grant from the Lush Foundation.

We are extremely grateful for the above grants which reflect the importance that these organisations appear to recognise in the work we do.

Membership fees amounted to £1,078 and donations were £3,764. We also raised £818 through events we organised.

Government Grants

We received no grants from Central or Local Government this year.

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.

Accounting

We currently maintain simple income and expenditure accounts utilising a single bank account at the Co-operative Bank. We also have a PayPal account which is used to collect membership fees and donations. All expenditure requires two signatures.

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

No payments are made to trustees or volunteers other than re-imbursement of expenses.

Change of Bankers

As a result of a number of difficulties with Barclay Bank, our account was closed by them at the end of October. We had in the meantime applied for an account and were accepted by the Co-operative Bank which was opened on 1 November.

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 now offer OISC Level 1 advice and casework in house, we can refer them to local immigration solicitors who have agreed to provide 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 12 visitor contacts a week during the year, approximately 48/52% split between women and men. About 41% of visits concern immigration, 32% housing, 10% welfare and Benefits and 17% other issues, broadly the same as last year.

The geographical spread of immigrants: 38% are from Africa, 27% from Asia, 3% the Middle East, 15% from Europe, 6% the Caribbean, 2% Central and South America and 9% were not recorded.

17 cases were referred to Ramfel for detailed immigration advice and casework including 14 leave to remain applications with fee waivers.

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

WALTHAM FOREST MIGRANT ACTION
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They 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.

Approved by the Trustees on 15 DECEMBER 2024

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 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	5,764	43,476	49,240	40,602
Charitable Activities	3b	818	-	818	2,424
Activities for Generating Funds	3c	1,078	-	1,078	984
TOTAL INCOMING RESOURCES		7,660	43,476	51,136	44,010
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	-	37,753	37,753	24,837
Governance Costs	4b	180	600	780	600
TOTAL RESOURCES EXPENDED		180	38,353	38,533	25,437
NET INCOMING (OUTGOING) RESOURCES		7,480	5,123	12,603	18,572
Funds Brought Forward		19,071	16,338	35,409	16,837
TOTAL FUNDS CARRIED FORWARD		26,551	21,461	48,012	35,409

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 9 to 14 form part of these financial statements.

WALTHAM FOREST MIGRANT ACTION
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BALANCE SHEET
AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	27,331	21,461	48,792	36,009
Total Current Assets		27,331	21,461	48,792	36,009
Creditors: Amounts falling due within one year	9	780	-	780	600
NET CURRENT ASSETS		26,551	21,461	48,012	35,409
TOTAL ASSETS less current liabilities		26,551	21,461	48,012	35,409
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		26,551	21,461	48,012	35,409
Funds of the Charity					
General Funds		26,551	-	26,551	19,071
Restricted Funds	5	-	21,461	21,461	16,338
TOTAL CHARITY FUNDS		26,551	21,461	48,012	35,409

Approved by the Trustees on 15 DECEMBER 2024

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 2024

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

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

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 year.

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

31st March 2024: None

31st March 2023: None

WALTHAM FOREST MIGRANT ACTION

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	3,764	-	3,764	1,043
Grants Received	2,000	43,476	45,476	39,559
	5,764	43,476	49,240	40,602
b) Charitable Activities				
Activities & Events	818	-	818	1,774
Immigration Casework	-	-	-	650
	818	-	818	2,424
c) Activities for Generating Funds				
Membership Income	1,078	-	1,078	984
	1,078	-	1,078	984

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities				
Administrative Expenses	-	398	398	1,492
Equipment Costs	-	1,263	1,263	-
Hardship Grants	-	400	400	40
Immigration Welfare Services	-	19,457	19,457	12,912
Insurance Costs	-	155	155	155
License & Subscriptions	-	1,175	1,175	930
Premises Hire	-	2,090	2,090	1,600
Staff Costs	12	12,591	12,591	7,709
Volunteers Costs	-	225	225	-
	-	37,753	37,753	24,837
b) Governance Costs				
Independent Examiners Fees	9	180	600	780
	180	600	780	600

WALTHAM FOREST MIGRANT ACTION

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Awards for All Fund	2,220	18,522	13,161	-	7,581
Support Centre Manager Fund	11,532	13,019	14,480	-	10,071
Community Award Fund	1,660	-	2,390	-	(730)
Council Grant	760	-	-	-	760
Immigration Case Worker Fund	2	-	-	-	2
Mutual Aid Group	4	-	-	-	4
Servas Hardship Fund	160	-	-	-	160
London Churches Hardship Grant	-	600	400	-	200
City Bridge Foundation	-	7,335	3,922	-	3,413
Mrs Smith and Mount Trust	-	4,000	4,000	-	-
	16,338	43,476	38,353	-	21,461

PREVIOUS 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
	10,244	27,059	20,965	-	16,338

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

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

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

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	27,331	21,461	48,792	36,009
	27,331	21,461	48,792	36,009

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiners Fees	780	-	780	600
	780	-	780	600

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

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

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	26,551	21,461	48,012	35,409
Long Term Liabilities	-	-	-	-
	26,551	21,461	48,012	35,409

WALTHAM FOREST MIGRANT ACTION

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages, Salaries & Fees	12,591	7,709
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>12,591</u>	<u>7,709</u>

Employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
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 (2022/23: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 (2022/23: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

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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 2024 set out on pages 7 to 14.

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
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Date: 17th December 2024