

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

**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)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 6	Trustees' Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 14	Notes to the Financial Statements
Page 15	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 2024
END OF FINANCIAL YEAR	31st March 2025
TRUSTEES AT 31ST MARCH 2025	Luke Rooney Clive Bower Dr Helen Taylor Dr Jean King MBE Norman Minter Inbar Tamari Helen Rose Seacombe Caroline Valentine (Appointed 21st August 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	Suite AM318 195-197 Wood Street London E17 3NU
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 2025

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 initially run as an unincorporated small charity. The name was changed to Waltham Forest Migrant Action in 2020 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.

Norman Minter and Helen Taylor retired as trustees at the AGM in May 2025 and did not stand for re-election. Caroline ('Calee') Valentine, Helen Seacombe and Peter Ashan were appointed during the year and as required by our constitution retired and were re-elected without opposition at the same meeting.

The business of the charity was conducted by the trustees at 8 formal meetings during the extended year. The AGM was moved to May 2025 (the latest allowed by our Constitution) which is much nearer the end of the Financial Year and is thus easier to relate the TAR to the financial Year.

Immigration Advice Agency (IAA) Registration

During the year we re-registered with the IAA to provide Level 3 immigration advice and by the end of the financial year we now can provide advice at all levels. Our IAA registration No. is N202531607.

Membership

Our membership at the end of the year stood at 53 members.

Volunteers

We have a varying pool of volunteers, with an average size of about 15 through the year. 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, fundraising and campaigning. We have two volunteers qualified to give immigration advice, one at IAA Level 3 and one at IAA Level 1.

Staff

At the financial year end we employed the following staff:

General Manager (15 hours per week)

Support Centre Manager (20 hours per week)

Campaigns and Communications Manager (11.5 hours per week)

Immigration Adviser (IAA Level 3) (11.5 hours per week)

Immigration Adviser (IAA Level 1) (11.5 hours per week)

Welfare Adviser (11.5 hours per week)

Funding

Our main sources of funds this year has been through grants and these are detailed in our accounts.

London Churches kindly gave us a further grant of £750 to fund small hardship grants to visitors.

Trust for London continue to fund our Support Centre Manager together with the costs of hiring and running the drop in. We are fortunate that Trust for London have agreed to increase and extend this grant to a total of £77,000 for a further three years from December 2024 so that this post and the Support Centre costs are now funded until November 2027.

WALTHAM FOREST MIGRANT ACTION
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

City Bridge Foundation have also extended their grant for an additional year with a value of £10,000 to fund our Campaigns & Communications Manager through to August 2026.

The National Lottery Reaching Communities fund have awarded us a 5 year grant of £261,000 starting in January 2025 to part fund our General Manager, two immigration advice posts and running costs for office accommodation, training and other costs, for which we are extremely grateful as this underpins our stability as an organisation to continue to deliver our service in the medium term.

We also received a £50,000 grant from the St James Big Local to part fund our General Manager and our Welfare Advisor and to implement a project to provide meals and social activities alongside and after our Support Centre drop in on Fridays.

Finally, we received a grant from the London Borough of Waltham Forest towards an event we will stage to celebrate Refugee Week 2025.

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

We also received a further unrestricted £954 grant from the Lush Foundation.

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

Membership fees amounted to £1,201 and donations were £2,389. We also raised £3,183 through events we organised.

Government Grants

We received a grant of £800 from the London Borough of Waltham Forest towards organising an event during Refugee Week 2025.

Reserves

We do not have a formal policy on reserves, but currently aim to maintain sufficient capital to keep the Support Centre operating for between 4 and 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.

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. If they have immigration issues we can now offer IAA Level 3 advice and casework in house and we now have a professional Welfare adviser. We have in particular helped a large number of immigrants set up their UKVI accounts and register their eVisas which became an official requirement after plastic Residence Permits became obsolete at the end of 2024.

We have a good working relationship with Waltham Forest Council and accept referrals from them as well as from our local MP's offices and social subscribers at local GP surgeries and medical centres.

We have had an average of just over 16 visitor contacts a week (of which about 7 are first time visitors) during the year, approximately 53/47% split between women and men. About 65% of visits concern immigration, 32% housing, welfare and benefits and 13% other issues. The number of immigration issues has risen quite sharply, but that has probably been caused by physical Residence Permits becoming obsolete.

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2025

The geographical spread of immigrants: 40% are from Africa, 29% from Asia, 20% from Europe, 7% the Caribbean, 3% Central and South America, very similar to last years figures.

21 cases were referred to Ramfel for detailed immigration advice and casework during the year, including 12 leave to remain applications with fee waivers, all of which were successful. There was one successful application for indefinite leave to remain. One case was advice only and one application for leave to remain was unsuccessful. At the end of the year there were 6 ongoing cases.

As we now have our own in house resource for immigration advice and casework, we will not renew our Service Level Agreement with Ramfel for the coming year, but are very appreciative of the support and work they have done for us over the previous period since we first established our Support Centre in 2015.

Campaigning and Communications

We publish an online monthly newsletter which is emailed to about 600 people who have registered an interest, devoted to matters of interest concerning the immigrant community.

We organise events to raise awareness in the borough about immigrant issues and are active in our local Borough of Sanctuary organisation as well as teaming with organisations similar to ourselves to campaign on issues which affect the immigrant section of the UK community.

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 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 5th JANUARY 2026

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 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	3,343	69,763	73,106	49,240
Charitable Activities	3b	3,183	-	3,183	818
Activities for Generating Funds	3c	1,202	-	1,202	1,078
TOTAL INCOMING RESOURCES		7,728	69,763	77,491	51,136
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	10,406	57,451	67,857	37,753
Governance Costs	4b	900	752	1,652	780
TOTAL RESOURCES EXPENDED		11,306	58,203	69,509	38,533
NET INCOMING (OUTGOING) RESOURCES		(3,578)	11,560	7,982	12,603
Funds Brought Forward		26,551	21,461	48,012	35,409
Transfer Between Funds		(2,483)	2,483	-	-
TOTAL FUNDS CARRIED FORWARD		20,490	35,504	55,994	48,012

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
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	21,390	35,504	56,894	48,792
Total Current Assets		21,390	35,504	56,894	48,792
Creditors: Amounts falling due within one year	9	900	-	900	780
NET CURRENT ASSETS		20,490	35,504	55,994	48,012
TOTAL ASSETS less current liabilities		20,490	35,504	55,994	48,012
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		20,490	35,504	55,994	48,012
Funds of the Charity					
General Funds		20,490	-	20,490	26,551
Restricted Funds	5	-	35,504	35,504	21,461
TOTAL CHARITY FUNDS		20,490	35,504	55,994	48,012

Approved by the Trustees on 5th JANUARY 2026

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 2025

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 2025

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 year.

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

31st March 2025: None

31st March 2024: None

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations, Grants & Legacies					
Gifts & Donations		3,343	-	3,343	3,764
Grants Received	5	-	69,763	69,763	45,476
		3,343	69,763	73,106	49,240
b) Charitable Activities					
Activities & Events		3,183	-	3,183	818
Immigration Casework		-	-	-	-
		3,183	-	3,183	818
c) Activities for Generating Funds					
Membership Income		1,202	-	1,202	1,078
		1,202	-	1,202	1,078

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Cost of Charitable Activities					
Activities & Events		303	-	303	-
Administrative Expenses	5	-	260	260	398
Equipment Costs	5	693	763	1,456	1,263
Hardship Grants	5	-	375	375	400
Immigration Welfare Services	5	7,574	10,064	17,637	19,457
Insurance Costs		257	-	257	155
License & Subscriptions	5	509	372	881	1,175
Premises Hire	5	33	2,633	2,666	2,090
Staff Costs	12	990	39,811	40,801	12,591
Training Costs	5	48	181	229	-
Volunteers Costs		-	-	-	225
Welcomestow Costs	5	-	2,992	2,992	-
		10,406	57,451	67,857	37,753
b) Governance Costs					
Independent Examiners Fees	9	900	-	900	780
Legal & Professional Fees	5	-	752	752	-
		900	752	1,652	780

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-24 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-25 £
Awards for All Fund	7,581	-	10,064	2,483	-
City Bridge Foundation	3,413	9,915	10,712	-	2,617
CMC Emergency Grant	-	1,000	-	-	1,000
Community Award Fund	(730)	-	-	-	(730)
Immigration Case Worker Fund	2	-	-	-	2
LBWF Grant	760	1,600	-	-	2,360
London Catalyst	-	4,990	4,990	-	-
London Churches Hardship Grant	200	750	315	-	635
Mutual Aid Group	4	-	-	-	4
National Lottery Reaching Communities	-	12,295	2,435	-	9,860
Servas Hardship Fund	160	-	60	-	100
St James Big Local Grant	-	25,085	12,671	-	12,414
Support Centre Manager Fund	10,071	-	-	-	10,071
Trust for London Grant	-	14,129	16,957	-	(2,828)
	21,461	69,763	58,203	2,483	35,504

PREVIOUS 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
City Bridge Foundation	-	7,335	3,922	-	3,413
Community Award Fund	1,660	-	2,390	-	(730)
Council Grant	760	-	-	-	760
Immigration Case Worker Fund	2	-	-	-	2
London Churches Hardship Grant	-	600	400	-	200
Mrs Smith and Mount Trust	-	4,000	4,000	-	-
Mutual Aid Group	4	-	-	-	4
Servas Hardship Fund	160	-	-	-	160
Support Centre Manager Fund	11,532	13,019	14,480	-	10,071
	16,338	43,476	38,353	-	21,461

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above. Restricted funds in deficit are classed as continued operations and funds will be replenished in the coming financial period.

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

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-25 £	TOTAL 31-Mar-24 £
Cash at Bank & in Hand	21,390	35,504	56,894	48,792
	21,390	35,504	56,894	48,792

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Independent Examiners Fees	900	-	900	780
	900	-	900	780

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-25 £	TOTAL 31-Mar-24 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	20,490	35,504	55,994	48,012
Long Term Liabilities	-	-	-	-
	20,490	35,504	55,994	48,012

WALTHAM FOREST MIGRANT ACTION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

12. STAFF COSTS AND NUMBERS

	TOTAL 2024/25	TOTAL 2023/24
	£	£
Gross Wages, Salaries & Fees	38,995	12,591
Employer's National Insurance Costs	-	-
Pension Contributions	1,806	-
	40,801	12,591

Employees who were engaged in each of the following activities:

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	5	1

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2023/24: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 (2023/24: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 2025 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
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 9th January 2026