

THE DESTITUTION PROJECT

England & Wales · Charity number 1194734

Details

Other names DP

Status Registered

Legal form CIO

Registered 2021-06-08

Register [View on the Charity Commission register](#)

Contact

Address Destitution Project
Victoria Hall
37-39 Knowsley Street
Bolton
BL1 2AS

Phone 01204778298

Email info@boltondp.org

Website www.boltondp.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:THE RELIEF OF FINANCIAL HARDSHIP AND THE RELIEF OF NEED AMONGST PERSONS WHO ARE SEEKING ASYLUM OR WHO ARE REFUGEES LIVING IN BOLTON, BY PROVIDING:1. INFORMATION AND PRACTICAL SUPPORT IN PARTICULAR, BUT NOT EXCLUSIVELY, TO THOSE WITH NO RECOURSE TO PUBLIC FUNDS;2. RECREATIONAL FACILITIES AND OTHER LEISURE TIME OCCUPATION TO ADVANCE THEIR PHYSICAL AND MENTAL HEALTH AND HELP THEM TO INTEGRATE INTO SOCIETY.

Activities: The Destitution Project (DP) aims to provide a safe environment where asylum seekers and refugees who live in Bolton can find friendship, food, and practical help. We deliver our support through two primary arms of activity:1) A weekly Drop-in Centre on a Wednesday, in the Wesley Suite at Victoria Hall. 2) Casework services for asylum seekers, including those who become destitute.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Bolton

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £41,334 | £86,832 | - | - |
| 2024-03-31 | £97,800 | £71,184 | - | - |
| 2023-03-31 | £51,977 | £82,778 | - | - |
| 2022-03-31 | £43,393 | £65,102 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|------|------------|
| Ahmed Mohamed | | 2023-03-15 |
| Bernard Pele | | 2021-06-08 |
| DAVID TOMLINSON | | 2021-06-08 |
| David Batchelor | | 2023-03-15 |
| Margaret Simpson | | 2021-06-08 |
| Minesh Dhokia | | 2025-10-22 |
| Sarah Niamh George | | 2021-06-08 |

THE DESTITUTION PROJECT

England & Wales - Charity number 1194734

Accounts

Charity registration number: 1194734

The Destitution Project

Annual Report and Financial Statements

for the Year Ended 31 March 2025

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

The Destitution Project

Contents

| | |
|---|----------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 12 |
| Statement of Trustees' Responsibilities | 13 |
| Independent Examiner's Report | 14 |
| Statement of Financial Activities | 15 |
| Balance Sheet | 16 |
| Notes to the Financial Statements | 17 to 30 |

The Destitution Project

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | David Tomlinson, Chairman Sarah Niamh George Margaret Simpson Bernard Pele Ahmed Mohamed David Batchelor |
| Charity Registration Number | 1194734 |
| Principal Office | Victoria Hall Knowsley Street Bolton BL1 2AS |
| Independent Examiner | The Moffatts Partnership LLP Suite 1.1, First Floor Jackson House Sibson Road Sale M33 7RR |

The Destitution Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

THE DESTITUTION PROJECT, otherwise known as DP, is a CIO (Charitable Incorporated Organisation) providing support to refugees and asylum seekers, including destitute asylum seekers, living in Bolton UK. Its objects are: the relief of financial hardship and need by providing: 1. Information and practical support in particular, but not exclusively, to those with no recourse to public funds; 2. recreational facilities, friendship, food and practical help to promote wellbeing and help them to integrate into society in a safe environment.

Activities

Our support comes through two avenues of activity:

1. A Drop-in every Wednesday at the Victoria Hall in Bolton (10.00am to 3.00pm) for asylum seekers and refugees.
2. Casework services for asylum seekers living in Bolton, including refused asylum seekers and those who have no recourse to public funds or become destitute.

Our Drop-in provides:

- A social space where they can relax and meet others.
- Tea, coffee and biscuits all day.
- A hot meal cooked on the premises.
- Clothes and bedding.
- Food support, e.g., a week's groceries and toiletries
- Table-top games, such as pool and table tennis.
- English lessons and other classes, such as arts and crafts.
- Access to a free barber.

Everything we offer our service users is provided free of charge. We are known for going 'the extra mile' to help our service users. Our Drop-in opened during 50 weeks of the year.

During the reporting period we employed 3 part time staff: a Senior Caseworker - Shaheda Mangerah, an Admin Assistant - Fiona Lomax who works part time for Casework support and part-time for DP admin support and, in September 2024, we brought Moutasim Abudigin on board as a Drop-in Assistant. Their part time hours total 1.5 full time equivalent. The rest of our team is made up of volunteers.

The Destitution Project

Trustees' Report

Public benefit

All of the charity's activities are undertaken for the benefit of the public. All asylum seekers and refugees are classed as vulnerable due to lived experience. Language barriers put them at risk of being exploited and mis-interpreted. Homelessness can place refused asylum seekers at risk of ill-health, crime and social isolation. DP either directly or via signposting to other organisations, provides access to essential needs (food, English classes, emergency funds, health care, counselling, and temporary accommodation). By providing English classes we help our service users assimilate into UK society. They can then go on to become productive and empowered, find employment, access education and can integrate into UK society. Many then reach out to support new arrivals within their local community. Others donate funds, time and talent to charitable causes in their communities. They become part of a culturally richer community which benefits us all.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The work of DP would not be possible without our dedicated volunteers who give their time and talents week after week. Many have been with DP for 8 years or more.

For the period under review, we had help from 27 volunteers (1097 individual attendances, averaging 23 per Drop-in session). DP benefited from an estimated 8360 volunteer hours annually.

During the period we had 2 volunteers retire/ move on. We had 5 new volunteers join us, both of whom have lived experience as asylum seekers/refugees. Our 'helper' role continued to be very popular with our asylum seeker and refugee service users. It allows them to help as and when they can, working closely with other team members. At March 2025 we had 12 helpers on board. Other 'friends of DP' give us occasional help as and when they can.

DP has made great strides in facilitating those with lived experience in having lead volunteer roles within the organisation. This includes Ahmed who serves as one of our Trustees, Irina who leads the art and craft activities, Narjess who leads the main reception team, and Arshad and Rezhin - our two barbers. Their commitment and enthusiasm to the work they do is outstanding.

We had the opportunity to remember a wonderful past volunteer, Sister Christine, who died earlier this year. She had been such a faithful volunteer at DP since its inception in 2015 and prior to that, a founder member of BRASS. At the Drop in in March, we held a minute silence around a lovely photograph of Sister Christine together with Sister Barbara. Both ladies showed by their lives and their faith what the Destitution Project is really all about. A tribute can be found on our website at: <https://www.boltondp.org/dp-news/635-loss-dear-supporter>.

The Destitution Project

Trustees' Report

Achievements and performance

Developments at the DP Drop-in

Demand at the Drop-in is at record levels for the services we provide. SU attendance over the period has increased steadily with 3,609 attendances for the year, an average of 74 per session (a 24% increase over 2023-24 average of 60).

The Food Room team of volunteers and helpers have had another busy year. Their efforts are very much welcomed by our asylum seekers who can each request a weekly food parcel. 2,728 food parcels (valued at £31,372) were given out during the year. Cost of Living pressures continued both on DP, our SUs and our supporters. We had to reduce how often we give some items like oil, canned fish and toiletries, but weekly access to our food parcels still provides a lifeline for those who have little access to other sources of support. We appreciate all that the food room does to keep this busy service running so smoothly!

Our ability to provide food support depends on kind donations of non-perishable items from schools, churches, and individuals through the year. These included:

- SVP members and congregations of St. Brendan's and St. John's Parishes
- The United Reformed Church of St. Andrew and St. George donate food parcels regularly from their weekly collections
- Daybreak Rotary Club donated money and groceries
- Oxford Grove Primary school send massive Harvest Gifts yearly
- Members of Victoria Hall Methodist Mission regularly send groceries and chocolate treats.
- Mount St. Joseph's School send large donations of tins each Christmas.
- St. Michael's Primary School send regular food parcels, Harvest Gifts and recently a massive donation of breakfast cereals
- Vegware: ecofriendly cups
- The Soroptimists who donate to the Food Bank and the Clothes Room
- The numerous individuals who faithfully donate gifts of food and money towards our Wednesday food parcels.

We do have to purchase food as well since donations are still far lower than we used to get pre-Covid pandemic. Food costs have become one of our largest expenses (over £17,000 during this financial year). We thank all funders who help us bring non-perishable food and toiletries onto our food room shelves. The Cost-of-Living Lottery funded project was successfully completed. We are actively seeking new sources of funds in the hope we can continue to serve as a food bank for those asylum seekers and refugees in need during the coming year.

The Destitution Project

Trustees' Report

The clothes room is an equally busy space, providing access to donated and some new clothing, bedding and household goods. The space is well organised, and the team of volunteers and helpers keeps up with sorting and setting out donations as well as getting the needed items to our SUs. We depend heavily on donated items (apart from purchases of essentials such as shoes, socks and underwear etc). Where necessary (e.g. stocks of certain items are limited), we prioritise destitute asylum seekers, then asylum seekers and then refugees. We thank the many organisations and individuals whose donations of food and funds have made this provision possible. We benefited from large donation from groups such as Rotary (a large annual donation of winter coats), bedding, towels, crockery and gift vouchers via Sister Savio of the Sisters of the Cross and Passion, and the Bolton Central Mission Community (100 hand-knitted hats, scarves and blankets), plus brand new rucksacks and small/medium men's clothing from a past volunteer/trustee and a large supply of linens from a kind supporter from Wilmslow who regularly collects from others and brings in by car to our doorstep! We keep an up-to-date list of items most needed on the Support Us page on our website (www.boltondp.org).

The demand for our English classes is also at record levels. This is largely due to our expanded team of volunteer teachers (we now have 4) and how popular DP's approach is in providing a drop-in format for classes (no pressure to attend weekly, which meshes well with the uncertainties and changing priorities facing many of our SUs from week to week). In addition to a wide range of topics covered for developing language skills and settling into life in Britain, teachers use music and song in classes and take groups on trips to Bolton places of interest and the Central Library. We are grateful to our enthusiastic teaching team. The students often showcase what they learn at annual events such as Refugee Week, the Christmas Party and our AGM.

The Main Hall continues to be the central hub linking all areas. It provides a space for socialising, playing table games such as table tennis and snooker and enjoying art and craft activities. We offer all-day tea and coffee, a freshly cooked hot meal and a space for now 2 barbers to operate from. Our addition of new employee Moutasim as Drop-in Assistant has helped by having someone who can help support set-up and shutdown of the main hall each Wednesday and provide support to the main hall and other area teams as and when needed during the day. We are very grateful to all the Main Hall team and Moutasim for their hard work keeping the space vibrant, welcoming and running as smoothly as it does.

The Bolton Mutual Aid team continues to provide a hot meal at lunchtime, prepared on site. We are very thankful for Alan Brown and his team for their dedication and very tasty, vegan food.

Our Main Reception team continued to welcome and register each person who entered the Drop-in. They signposted SUs to the Casework Team's reception desk if they needed a food parcel ticket or to speak with the Caseworker. They also received donated items dropped off on a Wednesday and liaised with the Main Hall team when sending SUs with prams or shopping trolleys around the building to an alternative entrance thus avoiding having to use the internal stairs. A big thanks to this team of hard-working volunteers!

We welcome visitors from a wide range of organisations and have also been fortunate to visit organisations providing similar services to ourselves. This has helped us learn from others and develop our own practice as well as build helpful relationships. Our service users also enjoy visits from schools and by other young persons, key learning and understanding happily nurtured on both sides. Visit our website's news section to see features on some of the recent visits: <https://www.boltondp.org/dp-news>.

The Destitution Project

Trustees' Report

Developments in DP's Casework Services

Demand for support continued to be high throughout the period. From April 2024 to March 2025 Shaheda, our Senior Caseworker, held 58 face-to-face appointments, dealt with 257 walk-in queries and carried out 572 sessions remotely. Casework supported service users from 40 countries.

Whilst each request for casework support is considered on its own merit, when there is high demand, the following criteria are used to help establish priority in the following order (bearing in mind that some of these criteria overlap): destitute/street homeless, gender, with dependents including minors, medical health issues, mental health issues, victim of trafficking/torture, release from detention/probation.

With the ongoing housing crisis, homelessness continued to be a major issue especially during the "move on" period where asylum seekers granted leave to remain are transitioning to refugee status. Single males may end up sofa surfing and at risk of street homelessness and families with children under 18 placed in hotels while they wait on the Council's bidding ladder for social housing. In the private sector high rentals and inability to afford the deposit are also obstacles. NACCOM has reported the situation as an "ongoing refugee homelessness emergency, particularly amongst new refugees leaving asylum accommodation".

On a positive note, in November the new government granted a temporary extension to the move-on period from asylum accommodation from 28 days to 56 days for those with a positive asylum decision with effect from 9th December 2024 until June 2025. However, in some cases the 28-day rule continued to be applied, and casework time was spent making complaints to the Home Office to have these rulings overturned and Aspen card money reimbursed. Slow response times from Migrant Help also meant that by the time guidance was given the eviction had already taken place leaving new single refugees destitute. Shaheda raised this with the Home Office.

Also, shortage of legal aid continues to be an issue for asylum seekers searching for legal representation. NACCOM have made available a list of solicitors that are taking on legal aid cases across the UK; in some cases, service users have had to travel distances for an initial appointment. Where this has been the case we have supported with travel expenses.

Issues arising during this period included a change in immigration law making it much easier for asylum applications to be treated as withdrawn with consequent loss of support Advice given to avoid this included vigilance over reporting a change of circumstances; attending appointments; telephone calls.

Also, in 2024 the Home Office announced that biometric residence permits (BRP) would be replaced by e-visas (digital ID) for which applicants would need a UKVI account and that biometric residence permits would expire on 31st December 2024. Training was made available and several organisations in Greater Manchester received funding to assist with the process but inevitably our Casework Dept received many requests from refugees for help with setting up and accessing their accounts and e-visas so a lot of time was spent signposting to organisations who could help and in some cases providing direct assistance; also in assisting asylum seekers newly granted refugee status with their application.

The Destitution Project

Trustees' Report

OISC, the government department which regulates casework provision, underwent a number of changes this year. They introduced an on-line portal in October (a facility to access other government services) and in December rebranded as the IAA (Immigration Advice Authority) requiring members to complete their annual registration via a new on-line process. For DP this entailed Shaheda and all trustees having to register (previously only Shaheda and the trustee responsible for casework had been required to register). The process was complex and fraught with teething problems prompting NACCOM, Refugee Action and other umbrella bodies to make a complaint. The IAA has since apologised.

An occasional frustration is that sometimes service users request help from multiple organisations and do not always disclose this when approaching us despite the fact that, by signing the Client Agreement and Registration form, they undertake to keep DP informed of any developments in their case. Other organisations particularly from Manchester often get in touch to check if they have already accessed our casework department.

Casework continued to work closely with various agencies including but not limited to: NACCOM, Refugee Action, British Red Cross, Migrant Help, BRASS, SWAP (Supporting Arrivals in Wigan Project), Bolton SERCO Housing, Mental health support, solicitors, Greater Manchester Combined Authority, Bolton Council's Migrants Multi-Agency Group (attending quarterly meetings), Probation services and GP services.

Fiona, our Casework Admin Assistant, worked closely with Shaheda throughout the week and administered Casework Reception at the Wednesday Drop-in to give out food tickets to asylum seekers, destitute asylum seekers and, increasingly, destitute refugees. Shaheda and Fiona regularly liaise with other service areas, including main reception and the food and clothes rooms and Fiona collates weekly data which informs our quarterly impact reports to which Shaheda also contributes case studies.

During the period the casework team supported persons from 40 countries. We continue to use professional interpretation and translation services and are grateful to our funders who help support this service.

DP was asked to write a feature to go on the website of one of our larger funders at the time, the Charles Plater Trust. Trustee Mags, who oversees DP's Casework Services prepared the piece, which looks at some of the ways our Charity has a meaningful impact on the lives of those we help, including those at risk of homelessness: <https://www.plater.org.uk/news-stories/leave-to-remain---homeless>. From 2020 to 2024, CPT provided DP with funding to help pay for the Senior Caseworker and Caseworker Assistant along with operational costs such as translation and interpretation services. CPT also used DP as a case study on their website. We are now actively seeking new sources of support to keep our Casework team and their valuable service in place. Demand for help remains high, especially with the ongoing issues of homelessness amongst refugees due to the housing crisis and with the transition away from Biometric Residence cards to e-visas.

The Destitution Project

Trustees' Report

Other Developments

DP Turns 10 this Year! In May DP achieved 10 years as a stand-alone registered charity. We kicked off the celebratory year at a party for our team and service users with cake - a masterpiece made for us by Slattery Patisserie and Chocolatier. We have been gathering memories from team members and service users to compile a reflective piece on DP over the years. The 10th Anniversary will also be a central theme at this year's AGM.

Refugee Week celebrations 2024: The 19th of June celebration was beautiful and expressive. The hall was prepared and decorated and activities showcased respect for ethnic and racial diversity. The day highlighted and celebrated the cultural diversity of our SUs, who sang, danced and put flags on a world map to identify the part of the world they came from. A lovely article about the day, written by our Drop-in Assistant Moutasim, can be found at: <https://www.boltondp.org/refugee-week-2024>

Trustees made progress in a key action identified by the strategic review (carried out in 2024 with help from the Cranfield Trust). This involved recruiting an Operations and Development Manager who is responsible for developing and sustaining DP's services including team management and development (employees and volunteers); donations and fundraising; building partnership and connections within the community and leading on the introduction of Microsoft 365 to enhance our performance and digital security. The interview and selection process took place in March 2025 and we are pleased to announce that Abdul Umary was brought on board as of May 1st. Abdul came to the UK as part of Afghan Relocations and Assistance Policy (ARAP) and the Afghan Citizens Resettlement Scheme (ACRS). Abdul has expertise in the field of humanitarian aid and development, Project Management and many other skills that fit well with DP's development and sustainability needs. We wish to thank the Bolton CVS, Rainbow Haven, NCVO and our HR advisor, Jill of Heartfelt HR who all provided valuable guidance and support during our recruitment process.

Policies and Procedures

Trustees aim to review DP policies and relevant procedures each year. This year we updated the Staff Recruitment and Selection Policy and Procedures; the Reserves Policy; the Lone working Risk Assessment for the Senior Caseworker and the General Risk Assessment.

Training and Capacity Development

Investment in training and capacity building continues. Whole team training in Safeguarding "Safer Spaces" was held in May 2024. One employee, one trustee and two volunteers completed EFAW training (some provided for free to us as Bolton CVS members). We now have 7 EFAW qualified First Aiders in regular attendance.

The Destitution Project

Trustees' Report

Health, Safety and Safeguarding

There were no major health and safety or safeguarding incidents during the period. A review of the General Risk Assessment flagged up a few actions to help strengthen our health and safety systems. As a varied and busy space, we depend on being able to communicate effectively within our weekly Drop-in. We invested in new handheld radios to ensure that key team members can remain in touch to help regular operations during the day but also in case of an emergency. The protests in 2024 heightened our awareness of the need to plan for the unexpected and be able to respond to external threats. We also created simpler induction materials with images to help explain our key messages in health and safety and safeguarding. These have helped our Area Leads do the induction for new helpers and volunteers many of whom have English as a second language. We want to replace some of our heavier and older furniture items including our pool table and larger circular tables with lighter more manageable equipment to reduce manual handling risks. We are currently seeking funding to facilitate this.

We have further refined our procedures which now include Secure Support Restricted Entry. This is where a service user is not admitted to the general Drop-in but can access casework support and, if eligible, be given a food parcel which will be brought up to reception. This applies to unaccompanied minors and service users who we believe may pose a risk but not sufficient to justify being barred. It may include service users who are suspected of substance abuse, known to carry a weapon, or on probation/wearing a tag and unaccompanied by an appropriate support officer.

We are delighted that several of our regular helpers have now become volunteers which means they have undergone a DBS check. For asylum seekers this can be a long, drawn-out process and we are grateful for their perseverance and patience with it.

Information Sharing and Publicity

We issued Quarterly Impact Report that provide data on: the level of food support given (number and value of food parcels and vouchers given to asylum seekers and refugees including those who were destitute); emergency funds given; casework service figures (face to face appointments, walk-in assistance given, remote support sessions, newly registered casework clients, casework files closed); Drop-in attendance levels; key agencies DP collaborated with; notable key learning to take forward; case studies). These reports are sent to team members, partner organisations, our funders and is also displayed on our website. They are valuable snap shots of our work and help us provide quantitative data, including trends, for funding applications and reports both internal and external.

Neil Rickaby of Bolton Web Design manages our website (www.boltondp.org) and our Facebook page (<https://www.facebook.com/boltondestitutionproject/>) . We thank him for his support and excellent service to us over the year.

The Destitution Project

Trustees' Report

Financial review

Incoming resources for the year amounted to £41,334 (2024 - £97,800). Expenditure for the year totalled £84,832 (2024 - £71,184).

The overall results for the year are a deficit of £(45,498) (2024 – surplus £26,616). The total reserves of the charity at 31 March 2025 are £94,665 (2024 - £140,163).

The unrestricted reserves are £65,642 (2024 - £88,460) and the restricted reserves are £29,023 (2024 - £51,703).

Trustees are finding the funding landscape more and more challenging as cost of living affects both applicants like DP and donor organisations. In the 10 years DP has functioned as a Charity, we have grown in leaps and bounds in terms of the scope and quality of our services to respond to the high level of need, however, this means our budget has grown from under £15,000 to in excess of £85,000 currently. We need to be able to attract larger, longer-term sources of funding and diversify our sources as well. To achieve this, in addition to the help of a funding consultant mentioned, we took steps to employ an Operations and Development Manager whose role, among other areas of efficiency and innovation, includes assisting us raise more sustainable means of finance and manage our resources efficiently.

We are seeking sources of funding to ensure that we can keep the key roles (Caseworker; Operations Manager and Drop-in and Admin Assistants) in place and helping, along with our wonderful volunteer and helper teams, to keep operations working well. We need to sustain all of this beyond the current year for the benefit of those who depend on our wide range of services.

Policy on reserves

The aim of this Reserves Policy is to ensure that DP holds sufficient level of funds in reserve to enable its essential services and activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. Due to several potential funders pointing out on application that the level of DP's reserve funds were high compared to our annual costs, Trustees reviewed Charity Commission guidance on financial reserves and agreed to reduce the level of financial reserves to be adequate to cover the main operations of DP for a period of 3 months average expenditure, rather than our previous reserve level of 9 months. The reserve amount is therefore set at approximately £30,000. The policy is reviewed at least annually.

Principal funding sources

Funding consists of donations from individuals, trusts and companies and grants received from other charities. During the latter part of the period under review, we obtained assistance from funding consultant Samira Foster who we liaised with to help us prepare larger, longer-term funding applications aimed at supporting our growth as an organisation. We plan to continue to use this support in the year ahead.

The Destitution Project

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is governed by CIO - Foundation registered on the 8th June 2021 (Charity Number: 1194734). The charity previously operated as an unincorporated charity (Charity Number: 1109703), governed by a Constitution registered on the 14th May 2015.

Recruitment and appointment of trustees

Trustees are appointed to ensure there is an appropriate mix of skills required to manage the charity effectively.

All 6 DP trustees continued in the role during the period and no new trustees joined. We have two trustees who belong to an ethnic minority including one with lived experience as a Refugee.

There are no related bodies that are entitled to appoint trustees to the board. We are currently seeking a new Trustee to serve as our Treasurer.

Induction and training of trustees

Trustees are given the necessary guidance to enable them to understand how the charity works and their duties and responsibilities and the training necessary for them to be able to carry out these duties and responsibilities. We make use of 'The Essential Trustee' training provided by Bolton CVS as well as organisations such as NCVO which we joined during the period.

The Destitution Project

Trustees' Report

Major risks and management of those risks

General risks

The trustees actively review potential risks to the charity on a regular basis and have procedures in place to mitigate any risks the charity may face.

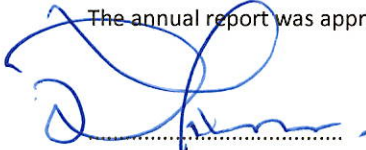
The Strategic review of 2024 with guidance of Cranfield Trust and input from the whole team, identified a number of key risk factors (environmental/external, financial, governance, compliance, human resources), opportunities plus our key strengths and weaknesses.

Based on this and a strategic away day carried out by Trustees to identify next steps, developments have included our bringing on board an Operations and Development Manager, getting help from a funding consultant, reducing our reserves from 9 months of operating cost to the recommended 3 months plus wind down costs, using some of the released unrestricted funds to help recruit our new Manager so that with this increased capacity, we can diversify our funding sources to include the business community, increase efficiencies and attract and support more volunteers.

Additionally, the Cranfield Trust helped DP undertake a data protection audit process and assess our needs in terms of digitising and enhancing security in how we store, transfer and create documentation and information. Based on this, Cranfield has been helping us shift to Microsoft 365 (Premium with high security features) and carry out training throughout our team in the elements each will make use of to carry out the work of DP.

To address funding needs we are approaching previous funders based on when we reach the two-year anniversary of when they last provided funding, with the hope that they are able to provide further support for our work.

The annual report was approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:



David Tomlinson
Chairman and Trustee


.....
Sarah Niamh George
Trustee

The Destitution Project

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:



David Tomlinson
Chairman and Trustee



Sarah Niamh George
Trustee

The Destitution Project

Independent Examiner's Report to the trustees of The Destitution Project

I report to the trustees on my examination of the accounts of The Destitution Project for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of The Destitution Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of The Destitution Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Destitution Project as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Saxon F.C.A
Institute of Chartered Accountants in England and Wales

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11 July 2025

The Destitution Project

Statement of Financial Activities for the Year Ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|------|----------------------------|--------------------------|----------------------|-----------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 27,719 | 13,253 | 40,972 | 97,340 |
| Investment income | 3 | 362 | - | 362 | 460 |
| Total income | | <u>28,081</u> | <u>13,253</u> | <u>41,334</u> | <u>97,800</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | (29,413) | (57,419) | (86,832) | (71,184) |
| Total expenditure | | <u>(29,413)</u> | <u>(57,419)</u> | <u>(86,832)</u> | <u>(71,184)</u> |
| Net (expenditure)/income | | (1,332) | (44,166) | (45,498) | 26,616 |
| Gross transfers between funds | | (21,486) | 21,486 | - | - |
| Net movement in funds | | (22,818) | (22,680) | (45,498) | 26,616 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>88,460</u> | <u>51,703</u> | <u>140,163</u> | <u>113,547</u> |
| Total funds carried forward | 16 | <u><u>65,642</u></u> | <u><u>29,023</u></u> | <u><u>94,665</u></u> | <u><u>140,163</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 17 to 30 form an integral part of these financial statements.

The Destitution Project
(Registration number: 1194734)
Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 2,410 | 1,031 |
| Current assets | | | |
| Debtors | 12 | 1,491 | 719 |
| Cash at bank and in hand | 13 | <u>94,494</u> | <u>141,826</u> |
| | | 95,985 | 142,545 |
| Creditors: Amounts falling due within one year | 14 | <u>(3,730)</u> | <u>(3,413)</u> |
| Net current assets | | <u>92,255</u> | <u>139,132</u> |
| Net assets | | <u>94,665</u> | <u>140,163</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 16 | 29,023 | 51,702 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>65,642</u> | <u>88,461</u> |
| Total funds | 16 | <u>94,665</u> | <u>140,163</u> |

The financial statements on pages 15 to 30 were approved by the trustees, and authorised for issue on 11 July 2025 and signed on their behalf by:

.....
David Tomlinson
Chairman and Trustee

.....
Sarah Niamh George
Trustee

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Destitution Project meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office equipment | 20% reducing balance basis |
| Computer equipment | 20% reducing balance basis |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|--|---|-----------------------------------|-----------------------------|-----------------------------|
| Donations and legacies; | | | | |
| Donations from companies, trusts and similar proceeds | 4,620 | - | 4,620 | 3,170 |
| Donations from individuals | 6,099 | 2,070 | 8,169 | 10,263 |
| Grants, including capital grants; | | | | |
| Government grants | - | 1,350 | 1,350 | - |
| Grants from other charities | 17,000 | 9,833 | 26,833 | 83,907 |
| | <u>27,719</u> | <u>13,253</u> | <u>40,972</u> | <u>97,340</u> |

In the prior period £36,724 of the above income was attributable to unrestricted funds and £60,616 to restricted funds.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Investment income

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 362 | 362 | 460 |

In the prior period all of the above income was attributable to unrestricted funds.

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|--|---------------------------------------|--------------------------|--------------------|--------------------|
| Food, clothing and other client supplies | 154 | 19,397 | 19,551 | 15,416 |
| Sleeping bags, rucksacks | - | - | - | 10 |
| Art | - | - | - | 9 |
| Translation costs | - | 2,172 | 2,172 | 3,060 |
| Salary costs, pensions and training | 2,856 | 34,227 | 37,083 | 28,079 |
| Rent and insurance | 15,780 | - | 15,780 | 13,124 |
| Printing, postage and stationery | 448 | 57 | 505 | 832 |
| Telephone and internet | 1,987 | - | 1,987 | 1,293 |
| IT Software and consumables and website design | 621 | 98 | 719 | 461 |
| Repairs and maintenance and office consumables | 260 | - | 260 | 227 |
| Caseworker expenses | - | 991 | 991 | 817 |
| Staff/volunteer expenses | 415 | 324 | 739 | 664 |
| General expenses | 515 | 78 | 593 | 107 |
| Office equipment and consumables | 149 | - | 149 | 232 |
| Advertising & Marketing | 375 | - | 375 | - |
| Governance costs | 5,631 | - | 5,631 | 6,620 |
| Depreciation | 222 | 75 | 297 | 233 |
| | 29,413 | 57,419 | 86,832 | 71,184 |

In the prior period £23,427 of the above expenditure was attributable to unrestricted funds and £47,757 to restricted funds.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 1,386 | 1,386 | 1,260 |
| Other fees paid to examiners | 1,411 | 1,411 | 2,160 |
| Legal fees | 810 | 810 | 950 |
| Other governance costs | 2,024 | 2,024 | 2,250 |
| | <u>5,631</u> | <u>5,631</u> | <u>6,620</u> |

In the prior period £6,620 of the above expenditure was attributable to unrestricted funds and £Nil to restricted expenditure.

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

| | 2025 £ | 2024 £ |
|------------------------------|------------|------------|
| Depreciation of fixed assets | <u>297</u> | <u>233</u> |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Staff costs during the year were: | | |
| Wages and salaries | 36,210 | 26,690 |
| Pension costs | 633 | 443 |
| Other staff costs | 240 | 946 |
| | 37,083 | 28,079 |
| | 37,083 | 28,079 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

| | 2025 No | 2024 No |
|--------------------------|------------|------------|
| Caseworker | 1 | 1 |
| Assistant Caseworker | - | 1 |
| Administration Assistant | 1 | 1 |
| Drop-in Assistant | 1 | - |
| | 3 | 3 |
| | 3 | 3 |

2 (2024 - 2) employee participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £633 (2024 - £443).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Examination of the financial statements | 1,386 | 1,260 |
| Other fees to examiners | | |
| All other services | 1,411 | 2,160 |
| | 1,411 | 2,160 |
| | 1,411 | 2,160 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|--|--------------------|
| Cost | | |
| At 1 April 2024 | 1,533 | 1,533 |
| Additions | <u>1,675</u> | <u>1,675</u> |
| At 31 March 2025 | <u>3,208</u> | <u>3,208</u> |
| Depreciation | | |
| At 1 April 2024 | 502 | 502 |
| Charge for the year | <u>296</u> | <u>296</u> |
| At 31 March 2025 | <u>798</u> | <u>798</u> |
| Net book value | | |
| At 31 March 2025 | <u>2,410</u> | <u>2,410</u> |
| At 31 March 2024 | <u>1,031</u> | <u>1,031</u> |

12 Debtors

| | 2025 £ | 2024 £ |
|-------------|-------------------|-------------------|
| Prepayments | <u>1,491</u> | <u>719</u> |

13 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|---------------------------------|-------------------|-------------------|
| Cash on hand | 510 | 574 |
| Cash at bank | 90,727 | 134,752 |
| Other cash and cash equivalents | <u>3,257</u> | <u>6,500</u> |
| | <u>94,494</u> | <u>141,826</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | - | 785 |
| Other taxation and social security | 219 | 185 |
| Other creditors | 125 | 98 |
| Accruals | 3,386 | 2,345 |
| | <u>3,730</u> | <u>3,413</u> |

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £633 (2024 - £443).

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Funds

| | Balance at 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2025 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 88,461 | 28,081 | (29,413) | (21,487) | 65,642 |
| Restricted funds | | | | | |
| Covid Food/Vouchers | - | 5,000 | - | - | 5,000 |
| Food | 3,533 | 2,070 | (19,133) | 13,530 | - |
| Caseworker | 9,639 | 4,833 | (23,779) | 9,307 | - |
| Assistant Caseworker | 14,559 | - | (11,986) | - | 2,573 |
| Drop-In Coordinator | 1,164 | - | - | - | 1,164 |
| Building Kitchen | 937 | - | - | - | 937 |
| Client Emergencies | 903 | - | (265) | - | 638 |
| Sr Barbara's Emergency | 3,770 | - | - | - | 3,770 |
| Website | 838 | - | (61) | - | 777 |
| Art | 172 | - | (23) | - | 149 |
| Margaret Hayman - Aspen Cards | 2,860 | - | - | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | 924 | - | - | - | 924 |
| Interpretation Services | 7,403 | - | (2,172) | - | 5,231 |
| The Talbot Trust | 5,000 | - | - | - | 5,000 |
| Bolton Council - Laptops | - | 1,350 | - | (1,350) | - |
| Total restricted funds | <u>51,702</u> | <u>13,253</u> | <u>(57,419)</u> | <u>21,487</u> | <u>29,023</u> |
| Total funds | <u>140,163</u> | <u>41,334</u> | <u>(86,832)</u> | <u>-</u> | <u>94,665</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2024 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | 74,704 | 37,184 | (23,427) | 88,461 |
| Restricted | | | | |
| Food | 2,278 | 6,560 | (5,305) | 3,533 |
| Caseworker | 3,535 | 27,678 | (21,574) | 9,639 |
| Assistant Caseworker | 18,528 | - | (3,969) | 14,559 |
| Drop-In Coordinator | 1,164 | - | - | 1,164 |
| Building Kitchen | 937 | - | - | 937 |
| Client Emergencies | 988 | - | (85) | 903 |
| Sr Barbara's Emergency | 3,835 | - | (65) | 3,770 |
| Website | 438 | 500 | (100) | 838 |
| Art | 181 | - | (9) | 172 |
| Margaret Hayman - Aspen Cards | 2,860 | - | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | 934 | - | (10) | 924 |
| Interpretation Services | 3,165 | 7,298 | (3,060) | 7,403 |
| The Talbot Trust | - | 5,000 | - | 5,000 |
| The Community Lottery Fund | - | 13,580 | (13,580) | - |
| Total restricted funds | <u>38,843</u> | <u>60,616</u> | <u>(47,757)</u> | <u>51,702</u> |
| Total funds | <u>113,547</u> | <u>97,800</u> | <u>(71,184)</u> | <u>140,163</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Covid Food/Vouchers - donations have been received specifically for the charity to use to provide food during Covid.

Food - donations have been received specifically for the charity to use to provide food.

Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Assistant Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Drop-In coordinator - grants have been received specifically to fund the Caseworker and associated costs.

Building Kitchen - Donations have been received that are for the purpose of providing a kitchen.

Client Emergencies - These donations have been received to be used for those clients in need of emergency assistance.

Sr Barbara's Emergency Fund - Donations received to be used for those clients in need of emergency assistance.

Website Fund - donations given only to be used on maintaining the charity website.

Art - Donations received to provide art supplies.

Margaret Hayman -Aspen Cards - donations received that must be used to support SUs who have issues accessing their asylum allowance via their Aspen Cards.

Sleeping Bags/Ruck Sacks - donations received that must be used on providing sleeping bags and rucksacks for clients.

Interpretation Services- grants have been received specifically to fund Interpretation costs.

The National Lottery Community Fund - Community Organisations Cost of Living Fund - grants received to assist with increased expenses due to the cost of living.

The Talbot Trust - grants received to fund either interpretation costs or provision of food.

Bolton Council - grant received to fund replacement laptops for the caseworkers.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2025 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 2,109 | 301 | 2,410 |
| Current assets | 66,963 | 29,022 | 95,985 |
| Current liabilities | <u>(3,386)</u> | <u>(344)</u> | <u>(3,730)</u> |
| Total net assets | <u>65,686</u> | <u>28,979</u> | <u>94,665</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
| Tangible fixed assets | 655 | 376 | 1,031 |
| Current assets | 90,846 | 51,699 | 142,545 |
| Current liabilities | <u>(3,040)</u> | <u>(373)</u> | <u>(3,413)</u> |
| Total net assets | <u>88,461</u> | <u>51,702</u> | <u>140,163</u> |

18 Related party transactions

There were no related party transactions in the year.

THE DESTITUTION PROJECT

England & Wales - Charity number 1194734

Accounts

Charity registration number: 1194734

The Destitution Project

Annual Report and Financial Statements

for the Year Ended 31 March 2024

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

The Destitution Project

Contents

| | |
|--|-----------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 9 |
| Statement of Trustees' Responsibilities | 10 |
| Independent Examiner's Report | 11 |
| Statement of Financial Activities | 12 |
| Balance Sheet | 13 |
| Notes to the Financial Statements | 14 to 26 |

The Destitution Project

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | David Tomlinson, Chairman Sarah Niamh George Margaret Simpson Bernard Pele Ahmed Mohamed David Batchelor |
| Charity Registration Number | 1194734 |
| Principal Office | Victoria Hall Knowsley Street Bolton BL1 2AS |
| Independent Examiner | The Moffatts Partnership LLP Suite 1.1, First Floor Jackson House Sibson Road Sale M33 7RR |

The Destitution Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

THE DESTITUTION PROJECT, otherwise known as DP, is a CIO (Charitable Incorporated Organisation) providing support to refugees and asylum seekers, including destitute asylum seekers, living in Bolton UK. Its objects are: the relief of financial hardship and need by providing: 1. Information and practical support in particular, but not exclusively, to those with no recourse to public funds; 2. recreational facilities, friendship, food and practical help to promote wellbeing and help them to integrate into society in a safe environment.

Activities

Our support comes through two avenues of activity:

1. A Drop-in every Wednesday at the Victoria Hall in Bolton (10.00am and 3.00pm) for asylum seekers and refugees.
2. Casework services for asylum seekers living in Bolton, including refused asylum seekers and those who have no recourse to public funds or become destitute.

Our Drop-in provides:

- A social space where they can relax and meet others.
- Tea, coffee, and biscuits all day.
- A hot meal cooked on the premises.
- Clothes and bedding.
- Food support, e.g., a week's groceries and toiletries
- Table-top games, such as pool and table tennis.
- English lessons and other classes, such as arts and crafts.
- Access to a free barber.

Everything we offer our service users is provided free of charge. We are known for going 'the extra mile' to help our service users. Our Drop-in opened during 50 out of 52 weeks of the year.

During the reporting period we employed 2 part time staff: a Senior Caseworker - Shaheda Mangerah, and an Admin Assistant - Fiona Lomax who works part time for Casework support and part-time for DP admin support. Their part time hours total 1.2 full time equivalent. The rest of our team is made up of volunteers.

The Destitution Project

Trustees' Report

Public benefit

All of the charity's activities are undertaken for the benefit of the public. All asylum seekers and refugees are classed as vulnerable due to lived experience. Language barriers put them at risk of being exploited and mis-interpreted. Homelessness can place refused asylum seekers at risk of ill-health, crime and social isolation. DP either directly or via signposting to other organisations, provides access to essential needs (food, English classes, emergency funds, health care, counselling, and temporary accommodation). By providing English classes we help our service users assimilate into UK society. They can then go on to become productive and empowered, find employment, access education and can integrate into UK society. Many then reach out to support new arrivals within their local community. Others donate funds, time and talent to charitable causes in their communities. They become part of a culturally richer community which benefits us all.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The work of DP would not be possible without the hard work and dedication of our volunteers. Many of our volunteers have been with us for over 5 years and some since the inception of DP as a registered charity in 2014.

For the period under review, DP volunteers provided 814 individual attendances giving an average of 17 per Drop-in session. In addition to hours volunteered by a number of team members outside of the Drop-in day, DP benefited from an estimated 6220 volunteer hours annually. We are particularly grateful for the very generous contribution made by our volunteers and dedicated employees to our wide range of provisions. Use of our services steadily increased post Covid Pandemic and has returned to pre-pandemic levels. During the period we had 3 new volunteers join our team, however 5 volunteers retired/ moved on. We started offering a 'helper' role which seems to suit our asylum seeker and refugee SUs and other 'friends of DP' who can give occasional help as part of the team as and when they can. Fifteen Helpers signed up during the year under review. Many are asylum seeker and refugee service users keen to lend a hand when attending the weekly Drop-in.

The Destitution Project

Trustees' Report

Achievements and performance

Developments at the DP Drop-in

Service User (SU) attendance over the period has increased to pre-pandemic levels. We had 2957 attendances by asylum seekers and refugees, an average of 60 per session (a 13% increase over 2023-23 average of 52).

The Food Room team continued to work diligently to offer food parcels to any asylum seeker attending our Drop-in who requested one. This has been particularly appreciated in light of cost-of-living increases and that, of all groups in the community, asylum seekers receive the least support. We thank our loyal supporters including:

1. The Bolton Socialist Club: funds
2. SVP and Parish Members of St. Brendan's and St. Johns: large food donations.
3. St. Michael's Primary School: harvest gifts plus continued their Grub Tub collections through the year.
4. Oxford Grove Primary School: harvest Gifts.
5. Victoria Hall Sunday School: harvest Gifts.
6. Christ Church: hand knitted gifts.
7. St. Margaret's Church: hand knitted gifts.
8. Christ Embassy Church: large food and toiletry donations.
9. St. Andrew and St. George United Reform Church: regular food donations.
10. St Vincent de Paul: funds
11. Soroptimists: food and toiletries
12. Rotary groups: funds and general donations
13. Bolton Community Development Partnership (Bolton CDP) and the Love World Church: food and toiletries
14. Vegware: ecofriendly cups
15. The numerous individuals who faithfully donate gifts of food and money towards our Wednesday food parcels.

We do have to purchase food as well and for that we thank funders such as the Duchy of Lancaster Benevolent Fund (voucher and food parcel support); Manchester Guardian Society Charitable Trust (food parcel support); The Lottery Cost of Living Fund (voucher support); Keith and Gay Talbot Trust (food parcel support) for providing funds to enable this. Several of these funders also supported other aspects of our operations.

Our provision of clothes and household goods was under high demand throughout the year. We have a very well organised display room to provide items from and an additional room for holding stock. Each week at the Drop-in we also put out a well-stocked table with and set of rails to display clothes and household goods which anyone at the Drop-in can access with a limit of 5 items per person. We depend heavily on donated items (apart some purchases of essentials such as shoe, socks and underwear). Where necessary (e.g. stocks of certain items are limited), we prioritise destitute asylum seekers, then asylum seekers and then refugees. We congratulate all the Clothes Room volunteers and helpers for their sterling work in this area and thank the organisations and individuals whose donations of food and funds have made this provision possible.

The Destitution Project

Trustees' Report

The demand for English classes has increased and class size remains limited by the size of the teaching room. We were however able to increase double our teaching staff to 4 volunteers who offer classes throughout the day on Wednesdays. In addition to a wide range of topics covered for developing language skills, teachers use music and song in classes. We are grateful to our enthusiastic teaching team.

The Main Hall continues to be the central hub linking all areas. It provides a space for table games such as table tennis and snooker; an art table, all-day tea and coffee, a space for our barber to operate from and, also for a representative from BHA who come in several times a year to provide HIV advice and testing. We serve a hot meal at lunchtime prepared on site and served by Bolton Mutual Aid. We give a huge thanks to Alan Brown and his team who have provided this service since the inception of DP. We are also very grateful to all the Main Hall team for their hard work keeping the space vibrant and welcoming.

Another important team is that of the Main Reception whose role is to welcome and register each person as they enter to visit the weekly Drop-in and also signpost people to the Casework Team's reception desk if they need a food parcel ticket or to speak with the Caseworker. They also receive any donations of items if dropped off on a Wednesday and liaise with the Main Hall team as needed. A big thanks to this team of volunteers.

Developments in DP's Casework Services

Demand for casework support grew consistently during the period due the increased number of asylum decisions by the Home Office (HO) on the many backlogged asylum claims and fresh claims due to the Covid pandemic. The Senior Caseworker held 109 face-to-face casework appointments, carried out 660 remote support sessions (on telephone) and was able to signpost/support 172 walk-in clients. Through the assessment of specific needs, £585 worth of emergency cash support and supermarket vouchers valued at £800 were provided. With the increased cost of living, DP continued to offer a weekly food parcel to any Bolton-based asylum seeker (including those who are destitute). We provided 2139 parcels.

A major reason for high demand was due to new refugees being faced with homelessness on receiving Leave to Remain. This was because of the raised level of Home Office decision-making on backlogged asylum cases, leading to evictions from asylum accommodation with inadequate onward provision in place and a serious lack of public housing. The private rental sector has also been difficult to access due to increased rents brought on by the financial crisis and short supply. At one point, the Home Office instituted a practice of giving only 7-day notice of eviction to asylum seekers newly granted Leave to Remain. After much protest and lobbying nationally, this was eventually overturned and is now back to 28 days. However, the asylum housing supplier in the Northwest - SERCO - has been enforcing the 28-day limit strictly as they are under pressure to house new asylum seekers who were being removed by Home Office from hotels.

Additionally, access to social housing/night shelters locally are generally only available for families with minors and those with serious medical conditions/doctor's medical reports giving them priority access. Some of our service users are unaware of these sorts of restrictions until they sought DP's assistance. Most single men cannot access night shelters locally, leading to rough sleeping within the town centre and elsewhere. They are then asked to move on by the Police leading to the risk of confrontation and arrests. One single, female refugee got into a Bolton shelter, but there was no separate room, so she was offered to share with single men. Due to her vulnerability, our caseworker helped to place her elsewhere.

The Destitution Project

Trustees' Report

A severe shortage of legal aid support and immigration solicitors nationwide and an inability to afford solicitor fees leaves thousands of asylum seekers without a legal representative. This seriously jeopardises outcomes including the inability to submit an appeal due to lack of representation. All of this can and does lead to destitution. The impact at DP is that some service users demand urgent attention and challenge the fact that we cannot provide accommodation and cannot signpost to legal aid solicitors. This is an indication of their situation and vulnerability.

Casework continued to work closely with various agencies including but not limited to: NACCOM, Refugee Action, British Red Cross, Migrant Help, SWAP (Supporting Arrivals in Wigan Project), Bolton SERCO Housing, Mental health support, solicitors, Greater Manchester Combined Authority, Bolton Council's Migrants Multi-agency Group, probation services and GP services.

During the period the casework team supported persons from 43 countries. We use professional interpretation and translation services. This has significantly increased the efficiency and accuracy of casework communications for many clients who have English as a second language. We have continued to secure specific funding to pay for this (thanks to Charles Plater Trust, Little Company of Mary, Society of the Holy Child of Jesus and Keith and Gay Talbot Trust for contributing to this important service).

Policies and Procedures

Trustees review DP policies and relevant procedures each year.

New policies we introduced based on advice from Populo HR and NCVO. These included:

- Equality and Diversity Policy (Oct 2023);
- Staff Recruitment & Selection Policy and Procedures (Mar 2024).

Other policies underwent review and updating, some substantial:

- Privacy Policy - now includes data protection and data breach aspects all as one policy and was simplified to be easier to understand and more closely aligned with DP activities (Nov 2023);
- Health & Safety Policy - visuals included which can be used in inductions with all team members including those who have English as a second language (Mar 2024);
- Performance Appraisal Policy (Nov 2023);
- Volunteer Induction Policy (Aug 2023).

The Destitution Project

Trustees' Report

Training and Capacity Development

Diana Khasa, Senior Development Officer of Bolton CVS, delivered Equality Equity, Diversity and Inclusion training for some of the team, tailoring it to DP's service, issues team members may face and factor into how we support service users and team members. This will be delivered to the wider team in the 2024- 25 period.

During the period a decision was made to hold all team training on a Wednesday afternoon to enable more team members to attend. We give service users advance notice of early closure but operate a 'skeleton' service so that anyone arriving in the afternoon can get help.

Individual Team members have undertaken training as and when needed such as: Safeguarding children; Safeguarding adults (1 Trustee); First aid Emergency at Work (2 Trustees & 1 Lead Volunteer).

As an OISC-registered advisor, the DP Senior Caseworker is required to undertake continued professional development each year. During the period the Caseworker undertook training and networked through the following events: Together with Refugees in Manchester; Greater Manchester Campaign Workshop; NACCOM Annual Conference; OISC Advisor Conference; Rwanda Legislation Training.

Health, Safety and Safeguarding

There were no major Health and Safety or Safeguarding incidents during this period; the Policies, Procedures and the General Risk Assessment were reviewed by Trustees.

As part of our induction process, we now include 'visuals' of key procedures re "Fire Safety", "Manual Handling", "Avoiding Trips, Slips and Falls", "Run, Hide and Tell". This is for the benefit of volunteers/helpers where English is not their first language. It is also a visual reminder of good practice.

The Team continued to follow Health and Safety Procedures regarding use of stairs and carriage of heavy items (food delivery and donations). Ian Trotman, our main hall volunteer, completed EFAW (Emergency First Aid at Work) training. This means we now have four qualified first aiders in regular attendance including our two members of staff, and two trustees.

We continue to observe Lone Working procedures: at the Drop-in ensuring that team members wear a panic alarm and are never work alone with service users; outside of the Drop-in by having contact procedures in place using our "Safety and Lone Working" group on WhatsApp.

We have further refined our secure support procedures (where team members are made aware of service users who may become easily stressed or frustrated) to include pastoral support. This is where a service user may be anxious but does not present a risk to others. We continue to review these on a six-monthly basis.

Volunteers continued to go through a Safer Recruitment Process (providing references, doing a DBS check and an induction which includes Safeguarding and Health and Safety). As already mentioned, we now have a number of "helpers" on the team; these are often service users who would like to volunteer but, due to their circumstances, cannot make a regular commitment. They receive the regular induction as described. A key aspect of this is how to respond if a service user asks for help. This is in order to maintain boundaries for the safety of team members and service users and to ensure we operate within the boundaries of our OISC registration. Where necessary we utilise professional interpretation to ensure our guidance is clear and properly understood.

The Destitution Project

Trustees' Report

Information Sharing and Publicity

We issued Quarterly Impact Report that provide data on: the level of food support given (number and value of food parcels and vouchers given to asylum seekers and refugees including those who were destitute); emergency funds given; casework service figures (face to face appointments, walk-in assistance given, remote support sessions, newly registered casework clients, casework files closed); Drop-in attendance levels; key agencies DP collaborated with; notable key learning to take forward; case studies). These reports are sent to team members, partner organisations, our funders and is also displayed on our website. They are valuable snap shots of our work and help us provide quantitative data, including trends, for funding applications and reports both internal and external.

Neil Rickaby of Bolton Web Design manages our website (www.boltondp.org) and our Facebook page (<https://www.facebook.com/boltondestitutionproject/>) . We thank him for his support and excellent service to us over the year.

Financial review

Incoming resources for the year amounted to £97,800 (2023 - £51,977). Expenditure for the year totalled £71,184 (2023 - £82,778).

The overall results for the year are a surplus of £26,616 (2023 - deficit £30,801).

The total reserves of the charity at 31 March 2024 are £140,163 (2023 - £113,547).

The unrestricted reserves are £88,461 (2023 - £74,704) and the restricted reserves are £51,702 (2023 - £38,843).

Policy on reserves

The aim of this Reserves Policy is to ensure that DP holds sufficient level of funds in reserve to enable its essential services and activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. To avoid closure of DP should funding difficulties arise, the Management Committee has agreed to keep a level of financial reserves such that the main operations of DP can continue for a period of at least 9 months average expenditure. This amount is currently approximately £60,000 to be held in reserve. The policy is reviewed at least annually.

Principal funding sources

Funding consists of donations from individuals, trusts and companies and grants received from other charities. During the latter part of the period under review, we obtained assistance from Mark Cowling who helped us prepare a range of funding applications aimed at supporting our growth as an organisation.

Structure, governance and management

Nature of governing document

The charity is governed by CIO - Foundation registered on the 8th June 2021 (Charity Number: 1194734). The charity previously operated as an unincorporated charity (Charity Number: 1109703), governed by a Constitution registered on the 14th May 2015.

The Destitution Project

Trustees' Report

Recruitment and appointment of trustees

Trustees are appointed to ensure there is an appropriate mix of skills required to manage the charity effectively.

All six DP trustees continued in the role during the period and no new trustees joined. We have two trustees who belong to an ethnic minority including one with lived experience as a Refugee.

There are no related bodies that are entitled to appoint trustees to the board.

Induction and training of trustees

Trustees are given the necessary guidance to enable them to understand how the charity works and their duties and responsibilities and the training necessary for them to be able to carry out these duties and responsibilities. We make use of 'The Essential Trustee' training provided by Bolton CVS as well as organisations such as NCVO which we joined during the period.

Major risks and management of those risks

General risks

The trustees actively review potential risks to the charity on a regular basis and have procedures in place to mitigate any risks the charity may face.

During the year under review, Trustees worked with the Cranfield Trust to carry out a strategic review. The review consulted with and then presented recommendation to the whole team. Recommendations were:

- Involve more service users at all levels of the organisation including as volunteers and trustees;
- Increase recruitment of volunteers and trustees to meet the needs of our growing organisation;
- Recruit an Operations Manager to run DP in line with its purpose, mission and values with the aim to enhance management capacity, improve effectiveness of service delivery and help to diversify and sustain income levels in response to service demand;
- Develop clear guidelines for how DP team members should relate to service users to ensure safety of volunteers, employees and service users;
- Consider if DP should amalgamate with another charity to help achieve its aims and whether a second Drop-in day can be added weekly, if sufficient resources and capacity would become available.

Trustees and the DP Coordinating Committee continue to work on these recommendations. Several funding bids have been sent out with the hope of attracting the necessary funding to recruit an operations manager and work on areas of development which came out of the review.

The annual report was approved by the trustees of the charity on 23 May 2024 and signed on its behalf by:



David Tomlinson
Chairman and Trustee



Sarah Niamh George
Trustee

The Destitution Project

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23 May 2024 and signed on its behalf by:



.....
David Tomlinson
Chairman and Trustee



.....
Sarah Niamh George
Trustee

The Destitution Project

Independent Examiner's Report to the trustees of The Destitution Project

I report to the trustees on my examination of the accounts of The Destitution Project for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of The Destitution Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

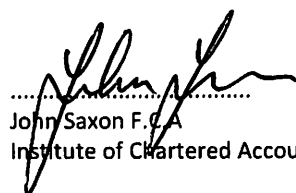
I report in respect of my examination of The Destitution Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Destitution Project as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Saxon F.C.A.
Institute of Chartered Accountants in England and Wales

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

23 May 2024

The Destitution Project

Statement of Financial Activities for the Year Ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 36,724 | 60,616 | 97,340 | 51,432 |
| Investment income | 3 | 460 | - | 460 | 545 |
| Total income | | <u>37,184</u> | <u>60,616</u> | <u>97,800</u> | <u>51,977</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | <u>(23,427)</u> | <u>(47,757)</u> | <u>(71,184)</u> | <u>(82,778)</u> |
| Total expenditure | | <u>(23,427)</u> | <u>(47,757)</u> | <u>(71,184)</u> | <u>(82,778)</u> |
| Net income/(expenditure) | | <u>13,757</u> | <u>12,859</u> | <u>26,616</u> | <u>(30,801)</u> |
| Net movement in funds | | 13,757 | 12,859 | 26,616 | (30,801) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>74,704</u> | <u>38,843</u> | <u>113,547</u> | <u>144,348</u> |
| Total funds carried forward | 16 | <u><u>88,461</u></u> | <u><u>51,702</u></u> | <u><u>140,163</u></u> | <u><u>113,547</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

The notes on pages 14 to 26 form an integral part of these financial statements.

The Destitution Project
(Registration number: 1194734)
Balance Sheet as at 31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 1,031 | 1,154 |
| Current assets | | | |
| Debtors | 12 | 719 | 2,727 |
| Cash at bank and in hand | 13 | <u>141,826</u> | <u>117,199</u> |
| | | 142,545 | 119,926 |
| Creditors: Amounts falling due within one year | 14 | <u>(3,413)</u> | <u>(7,533)</u> |
| Net current assets | | <u>139,132</u> | <u>112,393</u> |
| Net assets | | <u>140,163</u> | <u>113,547</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 16 | 51,702 | 38,843 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>88,461</u> | <u>74,704</u> |
| Total funds | 16 | <u>140,163</u> | <u>113,547</u> |

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 23 May 2024 and signed on their behalf by:



 David Tomlinson
 Chairman and Trustee



 Sarah Niamh George
 Trustee

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Destitution Project meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office equipment | 20% reducing balance basis |
| Computer equipment | 20% reducing balance basis |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|--|---|-----------------------------------|-----------------------------|-----------------------------|
| Donations and legacies; | | | | |
| Donations from companies, trusts and similar proceeds | 3,170 | - | 3,170 | 7,850 |
| Donations from individuals | 9,203 | 1,060 | 10,263 | 7,099 |
| Grants, including capital grants; | | | | |
| Grants from other charities | 24,351 | 59,556 | 83,907 | 36,483 |
| | <u>36,724</u> | <u>60,616</u> | <u>97,340</u> | <u>51,432</u> |

In the prior period £13,909 of the above income was attributable to unrestricted funds and £37,523 to restricted funds.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Investment income

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 460 | 460 | 545 |

In the prior period all of the above income was attributable to unrestricted funds.

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|--|---------------------------------------|--------------------------|--------------------|--------------------|
| Food, clothing and other client supplies | 75 | 15,341 | 15,416 | 16,641 |
| Sleeping bags, rucksacks | - | 10 | 10 | 74 |
| Art | - | 9 | 9 | 29 |
| Translation costs | - | 3,060 | 3,060 | 8,292 |
| Salary costs, pensions and training | 946 | 27,133 | 28,079 | 30,341 |
| Rent and insurance | 12,498 | 626 | 13,124 | 11,449 |
| Printing, postage and stationery | 794 | 38 | 832 | 1,586 |
| Telephone and internet | 1,293 | - | 1,293 | 1,077 |
| IT Software and consumables and website design | 286 | 175 | 461 | 910 |
| Repairs and maintenance and office consumables | 227 | - | 227 | 42 |
| Caseworker expenses | - | 817 | 817 | 1,161 |
| Staff/volunteer expenses | 340 | 324 | 664 | 1,613 |
| General expenses | 77 | 30 | 107 | 1,034 |
| Office equipment and consumables | 232 | - | 232 | 219 |
| Governance costs | 6,520 | 100 | 6,620 | 8,060 |
| Depreciation | 139 | 94 | 233 | 250 |
| | 23,427 | 47,757 | 71,184 | 82,778 |

In the prior period £25,128 of the above expenditure was attributable to unrestricted funds and £57,650 to restricted funds

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Independent examiner fees | | | | |
| Examination of the financial statements | 1,260 | - | 1,260 | 1,260 |
| Other fees paid to examiners | 2,160 | - | 2,160 | 2,160 |
| Legal fees | 850 | 100 | 950 | 1,288 |
| Other governance costs | 2,250 | - | 2,250 | 3,352 |
| | 6,520 | 100 | 6,620 | 8,060 |

In the prior period £7,460 of the above expenditure was attributable to unrestricted funds and £600 to restricted expenditure.

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

| | 2024 £ | 2023 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 233 | 251 |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Staff costs

The aggregate payroll costs were as follows:

| | 2024 £ | 2023 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 26,690 | 29,869 |
| Pension costs | 443 | 359 |
| Other staff costs | 946 | 113 |
| | <u>28,079</u> | <u>30,341</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

| | 2024 No | 2023 No |
|--------------------------|------------|------------|
| Caseworker | 1 | 1 |
| Assistant Caseworker | 1 | 1 |
| Administration Assistant | 1 | - |
| Drop-in Coordinator | - | 1 |
| | <u>3</u> | <u>3</u> |

2 (2023 - 1) employee participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £443 (2023 - £359).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| Examination of the financial statements | <u>1,260</u> | <u>1,260</u> |
| Other fees to examiners | | |
| All other services | <u>2,160</u> | <u>2,160</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|--|--------------------|
| Cost | | |
| At 1 April 2023 | 1,423 | 1,423 |
| Additions | 110 | 110 |
| At 31 March 2024 | 1,533 | 1,533 |
| Depreciation | | |
| At 1 April 2023 | 269 | 269 |
| Charge for the year | 233 | 233 |
| At 31 March 2024 | 502 | 502 |
| Net book value | | |
| At 31 March 2024 | 1,031 | 1,031 |
| At 31 March 2023 | 1,154 | 1,154 |

12 Debtors

| | 2024 £ | 2023 £ |
|-------------|-------------------|-------------------|
| Prepayments | 719 | 2,727 |

13 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|---------------------------------|-------------------|-------------------|
| Cash on hand | 574 | 401 |
| Cash at bank | 134,752 | 116,118 |
| Other cash and cash equivalents | 6,500 | 680 |
| | 141,826 | 117,199 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 785 | 4,965 |
| Other taxation and social security | 185 | 150 |
| Other creditors | 98 | 78 |
| Accruals | 2,345 | 2,340 |
| | <u>3,413</u> | <u>7,533</u> |

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £443 (2023 - £359).

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Funds

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2024 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 74,704 | 37,184 | (23,427) | - | 88,461 |
| Restricted funds | | | | | |
| Food | 2,278 | 6,560 | (5,305) | - | 3,533 |
| Caseworker | 3,535 | 27,678 | (21,574) | - | 9,639 |
| Assistant Caseworker | 18,528 | - | (3,969) | - | 14,559 |
| Drop-In Coordinator | 1,164 | - | - | - | 1,164 |
| Building Kitchen | 937 | - | - | - | 937 |
| Client Emergencies | 988 | - | (85) | - | 903 |
| Sr Barbara's Emergency | 3,835 | - | (65) | - | 3,770 |
| Website | 438 | 500 | (100) | - | 838 |
| Art | 181 | - | (9) | - | 172 |
| Margaret Hayman - Aspen Cards | 2,860 | - | - | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | 934 | - | (10) | - | 924 |
| Interpretation Services | 3,165 | 7,298 | (3,060) | - | 7,403 |
| The Talbot Trust | - | 5,000 | - | - | 5,000 |
| The Community Lottery Fund | - | 13,580 | (13,580) | - | - |
| Total restricted funds | <u>38,843</u> | <u>60,616</u> | <u>(47,757)</u> | <u>-</u> | <u>51,702</u> |
| Total funds | <u>113,547</u> | <u>97,800</u> | <u>(71,184)</u> | <u>-</u> | <u>140,163</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | 85,378 | 14,454 | (25,128) | 74,704 |
| Restricted | | | | |
| Covid Food/Vouchers | 5,418 | 960 | (6,378) | - |
| Food | 7,150 | 5,080 | (9,952) | 2,278 |
| Caseworker | 12,930 | 12,678 | (22,073) | 3,535 |
| Assistant Caseworker | 15,312 | 8,437 | (5,221) | 18,528 |
| Drop-In Coordinator | 7,850 | - | (6,686) | 1,164 |
| Building Kitchen | 937 | - | - | 937 |
| Client Emergencies | 988 | - | - | 988 |
| Sr Barbara's Emergency | 3,835 | - | - | 3,835 |
| Website | 438 | - | - | 438 |
| Art | 210 | - | (29) | 181 |
| Margaret Hayman - Aspen Cards | 2,860 | - | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | 1,042 | - | (108) | 934 |
| Interpretation Services | - | 10,368 | (7,203) | 3,165 |
| Total restricted funds | 58,970 | 37,523 | (57,650) | 38,843 |
| Total funds | 144,348 | 51,977 | (82,778) | 113,547 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Covid Food/Vouchers - donations have been received specifically for the charity to use to provide food during Covid.

Food - donations have been received specifically for the charity to use to provide food.

Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Assistant Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Drop-In coordinator - grants have been received specifically to fund the Caseworker and associated costs.

Building Kitchen - Donations have been received that are for the purpose of providing a kitchen.

Client Emergencies - These donations have been received to be used for those clients in need of emergency assistance.

Sr Barbara's Emergency Fund - Donations received to be used for those clients in need of emergency assistance.

Website Fund - donations given only to be used on maintaining the charity website.

Art - Donations received to provide art supplies.

Margaret Hayman -Aspen Cards - donations received that must be used to support SUs who have issues accessing their asylum allowance via their Aspen Cards.

Sleeping Bags/Ruck Sacks - donations received that must be used on providing sleeping bags and rucksacks for clients.

Interpretation Services- grants have been received specifically to fund Interpretation costs.

The National Lottery Community Fund - Community Organisations Cost of Living Fund - grants received to assist with increased expenses due to the cost of living.

The Talbot Trust - grants received to fund either interpretation costs or provision of food.

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| March 2024 | | | |
| Tangible fixed assets | 655 | 376 | 1,031 |
| Current assets | 90,846 | 51,699 | 142,545 |
| Current liabilities | <u>(3,040)</u> | <u>(373)</u> | <u>(3,413)</u> |
| Total net assets | <u>88,461</u> | <u>51,702</u> | <u>140,163</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
| March 2023 | | | |
| Tangible fixed assets | 685 | 469 | 1,154 |
| Current assets | 76,367 | 43,559 | 119,926 |
| Current liabilities | <u>(2,348)</u> | <u>(5,185)</u> | <u>(7,533)</u> |
| Total net assets | <u>74,704</u> | <u>38,843</u> | <u>113,547</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Related party transactions

There were no related party transactions in the year.

The Destitution Project

Statement of Financial Activities by fund for the Year Ended 31 March 2024

| | Total Unrestricted Funds 2024 £ | Total Unrestricted Funds 2023 £ |
|------------------------------------|---|---|
| Income and Endowments from: | | |
| Donations and legacies | 36,724 | 13,909 |
| Investment income | <u>460</u> | <u>545</u> |
| Total income | <u>37,184</u> | <u>14,454</u> |
| Expenditure on: | | |
| Charitable activities | <u>(23,427)</u> | <u>(25,128)</u> |
| Total expenditure | <u>(23,427)</u> | <u>(25,128)</u> |
| Net income/(expenditure) | <u>13,757</u> | <u>(10,674)</u> |
| Net movement in funds | 13,757 | (10,674) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>74,704</u> | <u>85,378</u> |
| Total funds carried forward | <u><u>88,461</u></u> | <u><u>74,704</u></u> |

This page does not form part of the statutory financial statements.

The Destitution Project

Statement of Financial Activities by fund for the Year Ended 31 March 2024

| | Total Restricted Funds 2024 £ | Total Restricted Funds 2023 £ |
|------------------------------------|---|---|
| Income and Endowments from: | | |
| Donations and legacies | <u>60,616</u> | <u>37,523</u> |
| Total income | <u>60,616</u> | <u>37,523</u> |
| Expenditure on: | | |
| Charitable activities | <u>(47,757)</u> | <u>(57,650)</u> |
| Total expenditure | <u>(47,757)</u> | <u>(57,650)</u> |
| Net income/(expenditure) | <u>12,859</u> | <u>(20,127)</u> |
| Net movement in funds | 12,859 | (20,127) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>38,843</u> | <u>58,970</u> |
| Total funds carried forward | <u>51,702</u> | <u>38,843</u> |

The Destitution Project

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

| | Total 2024 £ | Total 2023 £ |
|---|-----------------------|-----------------------|
| Income and Endowments from: | | |
| Donations and legacies (analysed below) | 97,340 | 51,432 |
| Investment income (analysed below) | <u>460</u> | <u>545</u> |
| Total income | <u>97,800</u> | <u>51,977</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(71,184)</u> | <u>(82,778)</u> |
| Total expenditure | <u>(71,184)</u> | <u>(82,778)</u> |
| Net income/(expenditure) | <u>26,616</u> | <u>(30,801)</u> |
| Net movement in funds | 26,616 | (30,801) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>113,547</u> | <u>144,348</u> |
| Total funds carried forward | <u><u>140,163</u></u> | <u><u>113,547</u></u> |

This page does not form part of the statutory financial statements.

THE DESTITUTION PROJECT

England & Wales - Charity number 1194734

Accounts

Charity registration number: 1194734

The Destitution Project

Annual Report and Financial Statements

for the Year Ended 31 March 2023

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

The Destitution Project

Contents

| | |
|--|-----------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 8 |
| Statement of Trustees' Responsibilities | 9 |
| Independent Examiner's Report | 10 |
| Statement of Financial Activities | 11 |
| Balance Sheet | 12 |
| Notes to the Financial Statements | 13 to 24 |

The Destitution Project
Reference and Administrative Details

Trustees

David Tomlinson, Vice Chairman

Sarah Niamh George

Margaret Simpson

Bernard Pele

Ahmed Mohamed

David Batchelor

Charity Registration Number

1194734

Principal Office

Victoria Hall
37 Knowsley Street
Bolton
BL1 2AS

Independent Examiner

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

The Destitution Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the CIO are: The relief of financial hardship and the relief of need amongst persons who are seeking asylum or who are refugees living in Bolton by providing: 1. Information and practical support in particular, but not exclusively, to those with no recourse to public funds; 2. Recreational facilities and other leisure time occupation to advance their physical and mental health and help them to integrate into society.

Seeking to provide a safe environment in Bolton, UK, where asylum seekers and refugees, including those who have become destitute, can find friendship, food and practical help.

Objectives, strategies and activities

THE DESTITUTION PROJECT ...otherwise known as DP... is a charity providing support to asylum seekers and refugees living in Bolton.

Our support comes through two avenues of activity:

1. A Drop-in every Wednesday at the Victoria Hall in Bolton (10.00am and 3.00pm) for asylum seekers and refugees.
2. Casework services for asylum seekers living in Bolton, including refused asylum seekers and those who have no recourse to public funds or become destitute.

Our Drop-in provides:

- A social space where they can relax and meet others.
- Tea, coffee and biscuits all day.
- A hot meal cooked on the premises.
- Clothes and bedding.
- Food support, e.g., a week's groceries and toiletries
- Table-top games, such as pool and table tennis.
- English lessons and other classes, such as arts and crafts.
- Access to a free barber.

Everything we offer our service users is provided free of charge. We are known for going 'the extra mile' to help our service users.

During the reporting period we employed 3 part time staff: a Senior Caseworker - Shaheda Mangerah, a Caseworker Admin Assistant - Fiona Lomax and a Drop-In Coordinator - Paul Barnes. Our Drop-in Coordinator resigned as of end of February, 2023. The rest of our team is made up of volunteers.

The Destitution Project

Trustees' Report

Public benefit

All of the charity's activities are undertaken for the benefit of the public. All asylum seekers and refugees are classed as vulnerable due to lived experience. Language barriers put them at risk of being exploited and mis-interpreted. Homelessness can place refused asylum seekers at risk of ill-health, crime and social isolation. DP either directly or via signposting to other organisations, provides access to essential needs (food, English classes, emergency funds, health care, counselling, and temporary accommodation). By providing English lessons we help our service users assimilate into UK society. They can then go on to become productive and empowered, find employment, access education and can integrate into UK society. Many then reach out to support new arrivals within their local community. Others donate funds, time and talent to charitable causes in their communities. They become part of a culturally richer community which benefits us all.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The work of DP would not be possible without the hard work and dedication of our volunteers. Many of our volunteers have been with us for over 5 years and some since the inception of DP as a registered charity in 2014. For the period, DP volunteers provided 948 individual attendances giving an average of 19 per Drop-in session, an estimated 4,350 volunteer hours annually. In addition, our employees also give additional hours over their scheduled timetable if they can. We are particularly grateful for the very generous contribution made by our volunteers to our wide range of provisions. Like many charities, recruiting new volunteers has been challenging since the Covid pandemic, but we are now starting to see increased applications. During the period we had 2 new volunteers join our team, however, 4 volunteers retired or left for other reasons.

Achievements and performance

Developments at the DP Drop-in Centre

The Drop-in has seen a gradual increase in Service User (SU) attendance over the period as we continue to build back from the period of lockdown. During the period there were 2703 attendances by asylum seekers and refugees to the Drop-in, an average of 54 per session. Compared to an average attendance of 32 per session in the year April 21 - March 22, this year's attendance represents a 69% increase.

The Food Room continued to offer food parcels to all asylum seekers despite the cost of living increases, recognising the fact that, of all groups in the community, asylum seekers receive the least support. Although we are receiving fewer donations we thank our loyal supporters from St John's in Bromley Cross, Mount St Joseph, Ladybridge High School and St Michael's Primary who initiated a school 'Grub Tub'. St Michael's also designed and had printed a DP greeting card.

Our provision of clothes and household goods has grown massively over the year. The period of pandemic closure which enabled us to take stock has meant we now have a very well organised display room we can provide items from and an additional room for holding stock; all items donated (apart from occasional purchases for essentials such as shoes) with which we are able to supply new arrivals and those with the greatest level of need. Each week we also put out a well-stocked table with and set of rails to display clothes and household goods which anyone at the Drop-in can access with a limit of 5 items per person. We congratulate all the Clothes Room team on the development of this provision and thank the organisations and individuals whose donations have made this provision possible.

The Destitution Project

Trustees' Report

The demand for English classes is high and class size is limited by the size of the teaching room so both DP teachers have reorganised their schedule into two 2 classes of one hour each. During the period we have invited other professionals into the class to explain and advertise services such as a representative of the BHA (who provide HIV guidance and support) plus arranged trips to the Library encouraging service users to take advantage of local facilities and services, as we used to before the pandemic. It is really encouraging to see the resumption of 'normal' pre-Covid activities. As part of their teaching, they also use the lesson to explain services and procedures in other service areas, which is particularly useful in facilitating communication and preventing misunderstanding.

The Main Hall continues to be the central hub linking all areas and providing a space for table games such as table tennis and snooker; an art table, all-day tea and coffee, a space for our barber to operate from and, also for a representative from BHA who, once a month, sets up a table to give advice and also carry out HIV testing. It is also the space in which we all come together to eat lunch prepared on site and served by Bolton Mutual Aid to whom we give a special thanks - the Drop-in would not be the same without our weekly hot meal. We are very grateful to all the Main Hall team for their hard work in taking the lead in setting up and cleaning up at the end of the day.

In February this year, Paul Barnes resigned as Drop-in Coordinator. During his three years in post. Paul was a reliable presence in the Hall with a kind word for all and a keen eye for Health and Safety. He also advocated for DP out in the community, often working over and above his hours. For the time being the position remains unfilled pending review. We acknowledge the efforts of trustees and the Main Hall Lead in helping to oversee operations in the main hall, ensuring the Wednesday Drop-in remains a calm, safe and welcoming environment.

Developments in DP's Casework Services

Demand for services grew steadily during the period due the increased number of asylum decisions by the Home Office (HO) on backlogged asylum claims and fresh claims from the Covid pandemic. Many asylum seekers were dispersed to Bolton while their claim is being considered by HO. During the period under review, we held 143 face-to-face casework appointments, carried out 619 remote support sessions (on telephone) and were able to signpost/support 192 walk-in clients. Through the assessment of specific needs done by DP's Senior Caseworker, £313 worth of emergency cash support and supermarket vouchers valued at £2050 were provided. Due to the increased cost of living, DP decided to extend its food parcel support beyond those who are assessed as being destitute and include any Bolton-based asylum seeker who requested one when attending the weekly Drop-in. As a consequence during the period, food parcels were provided to asylum seekers (1557 parcels) and destitute Asylum Seekers (220 parcels). The level of demand for casework is expected to continue to increase as more asylum claims are refused during the remainder of the calendar year. This will lead to increased levels of long/short term destitution among refused asylum seekers and destitution among refugees when first given Leave to Remain and who find it difficult to access Council housing or privately rented accommodation due to shortages in supply.

Casework continued to work closely with a number of agencies including but not limited to the British Red Cross, Citizens Advice, Bolton Unemployment Advice Services, Serco, the Bolton Council Housing Office, NACCOM, GMIAU, Probation Services, Refugee Action, mental health providers, GPs and immigration solicitors.

The Casework team now benefits from access to professional interpretation and translation services. Specific funding had been secured to help pay for this. During the period the team served persons from 38 countries. Although this service is an additional cost to DP, it has allowed for greater efficiencies and improved communication and understanding between service user client and casework team.

The Destitution Project

Trustees' Report

During the year, regional officers from the Office of the Immigration Services Commissioner (OISC) visited the Casework provision to review operations and better understand key challenges faced. They expressed satisfaction with DP casework operations and systems and commended the team on the excellent work being done.

Development in the casework services including the best means of increasing casework capacity and resilience within operations is part of a strategic review and action planning exercise which DP has commenced towards the end of the reporting period with technical support from the Cranfield Trust.

Policies and Procedures

Trustees undertake to renew all policies and procedures annually. However, in this period, we have sought additional advice from the HR firm Populo (recommended as a 'trusted supplier' by NCVO, particularly in addressing the requirements of small charities). In addition to providing guidance on how to improve existing policies, they have given recommendations of policies to adopt and provided templates for the same.

DP negotiated and finalised a Working Arrangement with the Bolton Methodist Mission (BMM) aimed improving the working relationship as tenant and proprietor but also as two organisations with many shared social aims. The agreement will extend to partner organisations of both parties where their work is integral to the service delivery of either party. This agreement will sit alongside other relevant policies and procedures, and after its adoption, will be reviewed annually or sooner if necessary.

Training and Capacity Development

Helen Bolton, District Safeguarding Officer for the Methodist Church serves as Safeguarding Advisor to DP. She delivered 'Safer Spaces' Training to the whole team in January having worked with DP's Safeguarding Lead (Trustee Mags Simpson) to develop a package that, as well as covering generic issues, addressed issues pertinent to DP. There were many useful discussion points and it was very well received.

Individual Team members have undertaken training as and when needed such as: Safeguarding Foundation level, (delivered by CVS), First Aid training and Ladder Safety Awareness. The DP Safeguarding Lead also encouraged and provided the Team with information to access the Action Counters Terrorism (ACT) training, an online package available to the public in general, provided by National Counter Terrorism Security Office (NaCTSO). DP's Safeguarding Lead has undertaken VQSE training (Safeguarding Training for Safeguarding Leads)

As an OISC-registered advisor, the DP Senior Caseworker is required to undertake continued professional development each year. During the period the Caseworker undertook Project 17 - No Recourse to Public Funds training and safeguarding training.

The Destitution Project

Trustees' Report

Health, Safety and Safeguarding

There were no major Health and Safety or Safeguarding incidents during this period.

The Team followed Health and Safety Procedures such as guiding service users with prams or shopping trolleys around the outside of the building to avoid using the stairs; this is facilitated by communicating with the two-way radio. We use a trolley when taking receipt of a bulk food delivery to convey the heavier items downstairs so avoiding using the stairs. We also observe our Lone Working Policy, ensuring that, at the Drop-in, team members avoid working by themselves and all team members wear a panic alarm. Regarding lone working, outside of the Wednesday Drop-in, we have monitoring and contact procedures in place for any member of the team who needs to work alone at our premises and for members of staff working remotely.

The Safeguarding Advisor worked closely with DP's Safeguarding Lead to conduct our annual Safeguarding Review and develop the Safer Spaces Training session. Service users deemed particularly vulnerable (often because of trauma experienced) are identified and provided with additional attention to ensure the Drop-in is a safe and supportive space for all. These are reviewed on a six-monthly basis.

The DP Safeguarding Lead helped the team work together to produce guidelines on how to deal with challenging situations and produce a 'front of house' statement giving welcome but also setting out expectations for behaviour.

All new volunteers continued to go through a Safer Recruitment Process (providing references, doing a DBS check and an induction which includes Safeguarding and Health and Safety).

Information Sharing and Publicity

The quarterly Covid Impact Report is now presented as a general Impact Report, acknowledging that, in many ways we have now moved on from Covid but that there are other 'externals' - local, national and global - that impact our service. The Newsletter was published twice yearly with a Spring / Summer issue and an Autumn / Winter issue. Thanks once again to Denis Madden who has helped DP create the newsletters.

As well, thanks to Neil Rickaby of Bolton Web Design for working so effectively on our website and Facebook page at a very economical cost to us.

Last October we participated at the University of Bolton volunteering showcase held during their Freshers Week. Team members have also advocated for DP in the wider community at various events such as those held by - Rotary, Bolton CVS, faith organisations, etc.

Also during the year, DP created its own bespoke T shirt created and funded by a kind anonymous donor. The T-shirts are worn by team members if they wish when they attend events or speak about DP out in the community.

The Destitution Project

Trustees' Report

Financial review

Incoming resources for the year amounted to £51,977 (2022 - £43,393). Expenditure for the year totalled £82,778 (2022 £65,102).

The overall results for the year are a deficit of £30,801 (2022 - deficit £21,709). The total reserves of the charity at 31 March 2023 are £113,547. (2022 - £144,348).

The unrestricted reserves are £74,704 (2022 - £85,378) and the restricted reserves are £38,843 (2022 - £58,970).

Policy on reserves

The aim of this Reserves Policy is to ensure that the DP holds sufficient level of funds in reserve to enable its essential services and activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. To avoid closure of the DP should funding difficulties arise, the Management Committee has agreed to keep a level of financial reserves such that the main operations of DP can continue for a period of at least 9 months average expenditure. This amount is currently approximately £60,000 to be held in reserve. The policy is reviewed at least annually.

Principal funding sources

Funding consists of donations from individuals, trusts and companies and grants received from other charities.

Structure, governance and management

Nature of governing document

The charity is governed by CIO - Foundation registered on the 8th June 2021 (Charity Number: 1194734). The charity previously operated as an unincorporated charity (Charity Number: 1109703), governed by a Constitution registered on the 14th May 2015.

Recruitment and appointment of trustees

Trustees are appointed to ensure there is an appropriate mix of skills required to manage the charity effectively.

Towards the end of the period, Paul Martin, who served as Chair of Trustees, indicated his intention to retire (this came into effect in April 2023). Trustees, volunteers and employees and DP service users met with Paul at the end of March to thank him for his many years of valued service and wish him well in his retirement.

Two new trustees joined DP in March 2023 - David Batchelor and Ahmed Mohammed. Ahmed has served as a volunteer for several years and lived experience as a refugee. David brings a range of skills and experience having worked in the charity sector for some time.

There are no related bodies that are entitled to appoint trustees to the board.

The Destitution Project

Trustees' Report

Induction and training of trustees

Trustees are given the necessary guidance to enable them to understand how the charity works and their duties and responsibilities and the training necessary for them to be able to carry out these duties and responsibilities. We make use of 'The Essential Trustee' training provided by Bolton CVS as well as organisations such as NCVO which we joined during the period.

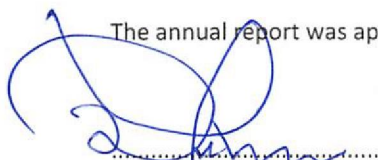
Major risks and management of those risks

General risks

The trustees actively review potential risks to the charity on a regular basis and have procedures in place to mitigate any risks the charity may face.

Trustees approached Cranfield Trust to help facilitate a strategic review exercise to include how DP addresses financial and operational sustainability as well as managing risks and supporting the team and service users effectively. This undertaking will be completed in the first half of the next financial year and will feed into recruitment, fundraising and operational approaches.

The annual report was approved by the Trustees of the Charity on 24 July 2023 and signed on its behalf by:



.....
David Tomlinson
Chairman and Trustee



.....
Sarah Niamh George
Trustee

The Destitution Project

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 July 2023 and signed on its behalf by:



.....
David Tomlinson
Chairman and Trustee



.....
Sarah Niamh George
Trustee

The Destitution Project

Independent Examiner's Report to the trustees of The Destitution Project

I report to the trustees on my examination of the accounts of The Destitution Project for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of The Destitution Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

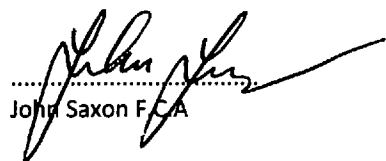
I report in respect of my examination of The Destitution Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Destitution Project as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John Saxon FCA

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

24 July 2023

The Destitution Project

Statement of Financial Activities for the Year Ended 31 March 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|--------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 13,909 | 37,523 | 51,432 | 43,375 |
| Investment income | 3 | 545 | - | 545 | 18 |
| Total income | | 14,454 | 37,523 | 51,977 | 43,393 |
| Expenditure on: | | | | | |
| Charitable activities | 4 | (25,128) | (57,650) | (82,778) | (65,102) |
| Total expenditure | | (25,128) | (57,650) | (82,778) | (65,102) |
| Net expenditure | | (10,674) | (20,127) | (30,801) | (21,709) |
| Net movement in funds | | (10,674) | (20,127) | (30,801) | (21,709) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 85,378 | 58,970 | 144,348 | 166,057 |
| Total funds carried forward | 16 | 74,704 | 38,843 | 113,547 | 144,348 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

The notes on pages 13 to 24 form an integral part of these financial statements.

The Destitution Project
(Registration number: 1194734)
Balance Sheet as at 31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 1,154 | 856 |
| Current assets | | | |
| Debtors | 12 | 2,727 | 2,229 |
| Cash at bank and in hand | 13 | 117,199 | 143,261 |
| | | <u>119,926</u> | <u>145,490</u> |
| Creditors: Amounts falling due within one year | 14 | <u>(7,533)</u> | <u>(1,998)</u> |
| Net current assets | | <u>112,393</u> | <u>143,492</u> |
| Net assets | | <u>113,547</u> | <u>144,348</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 16 | 38,843 | 58,970 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>74,704</u> | <u>85,378</u> |
| Total funds | 16 | <u>113,547</u> | <u>144,348</u> |

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 24 July 2023 and signed on their behalf by:


 David Tomlinson
 Chairman and Trustee


 Sarah Niamh George
 Trustee

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Destitution Project meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|------------------------------|
| Office equipment | 20% reducing balance basis |
| Computer equipment | 20% reducing balance basis |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies; | | | | |
| Donations from companies, trusts and similar proceeds | 2,850 | 5,000 | 7,850 | 4,955 |
| Donations from individuals | 6,059 | 1,040 | 7,099 | 8,270 |
| Gift aid reclaimed | - | - | - | 2,755 |
| Grants, including capital grants; | | | | |
| Grants from other charities | 5,000 | 31,483 | 36,483 | 27,395 |
| | <u>13,909</u> | <u>37,523</u> | <u>51,432</u> | <u>43,375</u> |

In the prior period £34,490 of the above income was attributable to unrestricted funds and £8,885 to restricted funds.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Investment income

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 545 | 545 | 18 |
| | | | |

In the prior period all of the above income was attributable to unrestricted funds.

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|--|---------------------------------------|--------------------------|--------------------|--------------------|
| Food, clothing and other client supplies | 277 | 16,364 | 16,641 | 7,841 |
| Sleeping bags, rucksacks | - | 74 | 74 | 1,083 |
| Art | - | 29 | 29 | 17 |
| Translation costs | 44 | 8,248 | 8,292 | 3,321 |
| Salary costs, pensions and training | 113 | 30,228 | 30,341 | 31,369 |
| Rent and insurance | 11,449 | - | 11,449 | 8,449 |
| Printing, postage and stationery | 1,335 | 251 | 1,586 | 1,097 |
| Telephone and internet | 1,077 | - | 1,077 | 1,069 |
| IT Software and consumables and website design | 808 | 102 | 910 | 377 |
| Repairs and maintenance and office consumables | 42 | - | 42 | 506 |
| Cleaning | - | - | - | 53 |
| Caseworker expenses | 250 | 911 | 1,161 | 786 |
| Staff/volunteer expenses | 894 | 719 | 1,613 | 2,191 |
| General expenses | 1,034 | - | 1,034 | 325 |
| Office equipment and consumables | 174 | 45 | 219 | 2,675 |
| Governance costs | 7,460 | 600 | 8,060 | 3,925 |
| Depreciation | 171 | 79 | 250 | 18 |
| | 25,128 | 57,650 | 82,778 | 65,102 |

In the prior period £24,385 of the above expenditure was attributable to unrestricted funds and £40,717 to restricted funds.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

5

Independent examiner fees
Examination of the financial statements
Other fees paid to examiners
Legal fees
Other governance costs

In the prior period all of the above expenditure, £3,925 was attributable to unrestricted funds.

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

| | 2023 £ | 2022 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 251 | 18 |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 29,869 | 29,741 |
| Pension costs | 359 | 636 |
| | <u>30,228</u> | <u>30,377</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

| | 2023 No | 2022 No |
|----------------------|------------|------------|
| Caseworker | 1 | 1 |
| Assistant Caseworker | 1 | 1 |
| Drop-in Coordinator | 1 | 1 |
| | <u>3</u> | <u>3</u> |

1 (2022 - 1) employee participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £359 (2022 - £636).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| Examination of the financial statements | <u>1,260</u> | <u>1,200</u> |
| Other fees to examiners | | |
| All other services | <u>2,160</u> | <u>900</u> |

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|---------------------------------|------------|
| Cost | | |
| At 1 April 2022 | 874 | 874 |
| Additions | 549 | 549 |
| At 31 March 2023 | 1,423 | 1,423 |
| Depreciation | | |
| At 1 April 2022 | 18 | 18 |
| Charge for the year | 251 | 251 |
| At 31 March 2023 | 269 | 269 |
| Net book value | | |
| At 31 March 2023 | 1,154 | 1,154 |
| At 31 March 2022 | 856 | 856 |

12 Debtors

| | 2023 £ | 2022 £ |
|-------------|-----------|-----------|
| Prepayments | 2,727 | 2,229 |

13 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|---------------------------------|-----------|-----------|
| Cash on hand | 401 | 427 |
| Cash at bank | 116,118 | 141,114 |
| Other cash and cash equivalents | 680 | 1,720 |
| | 117,199 | 143,261 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 4,965 | 329 |
| Other taxation and social security | 150 | - |
| Other creditors | 78 | 64 |
| Accruals | 2,340 | 1,605 |
| | <u>7,533</u> | <u>1,998</u> |

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £359 (2022 - £636).

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Funds

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2023 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 85,378 | 14,454 | (25,128) | - | 74,704 |
| Restricted funds | | | | | |
| Covid Food/Vouchers | 5,418 | 960 | (6,378) | - | - |
| Food | 7,150 | 5,080 | (9,952) | - | 2,278 |
| Caseworker | 12,930 | 12,678 | (22,073) | - | 3,535 |
| Assistant Caseworker | 15,312 | 8,437 | (5,221) | - | 18,528 |
| Drop-In Coordinator | 7,850 | - | (6,686) | - | 1,164 |
| Building Kitchen | 937 | - | - | - | 937 |
| Client Emergencies | 988 | - | - | - | 988 |
| Sr Barbara's Emergency | 3,835 | - | - | - | 3,835 |
| Website | 438 | - | - | - | 438 |
| Art | 210 | - | (29) | - | 181 |
| Margaret Hayman - Aspen Cards | 2,860 | - | - | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | 1,042 | - | (108) | - | 934 |
| Interpretation Services | - | 10,368 | (7,203) | - | 3,165 |
| Total restricted funds | 58,970 | 37,523 | (57,650) | - | 38,843 |
| Total funds | 144,348 | 51,977 | (82,778) | - | 113,547 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2022 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | 75,255 | 34,508 | (24,385) | 85,378 |
| Restricted | | | | |
| Covid Food/Vouchers | 10,918 | 1,060 | (6,560) | 5,418 |
| Food | 7,013 | 200 | (63) | 7,150 |
| Caseworker | 29,090 | 2,500 | (18,660) | 12,930 |
| Assistant Caseworker | 21,410 | - | (6,098) | 15,312 |
| Drop-In Coordinator | 15,054 | - | (7,204) | 7,850 |
| Building Kitchen | 1,156 | - | (219) | 937 |
| Client Emergencies | 1,362 | - | (374) | 988 |
| Sr Barbara's Emergency | 3,934 | - | (99) | 3,835 |
| Website | 638 | - | (200) | 438 |
| Art | 227 | - | (17) | 210 |
| Margaret Hayman - Aspen Cards | - | 3,000 | (140) | 2,860 |
| Sleeping Bags, Rucks, Toiletries | - | 2,125 | (1,083) | 1,042 |
| Total restricted funds | 90,802 | 8,885 | (40,717) | 58,970 |
| Total funds | 166,057 | 43,393 | (65,102) | 144,348 |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Covid Food/Vouchers - donations have been received specifically for the charity to use to provide food during Covid.

Food - donations have been received specifically for the charity to use to provide food.

Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Assistant Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Drop-In coordinator - grants have been received specifically to fund the Caseworker and associated costs.

Building Kitchen - Donations have been received that are for the purpose of providing a kitchen.

Client Emergencies - These donations have been received to be used for those clients in need of emergency assistance.

Sr Barbara's Emergency Fund - Donations received to be used for those clients in need of emergency assistance.

Website Fund - donations given only to be used on maintaining the charity website.

Art - Donations received to provide art supplies.

Margaret Hayman -Aspen Cards - donations received that must be used to support SUs who have issues accessing their asylum allowance via their Aspen Cards.

Sleeping Bags/Ruck Sacks - donations received that must be used on providing sleeping bags and rucksacks for clients.

Interpretation Services- grants have been received specifically to fund Interpretation costs.

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
|-------------------------|------------------------------------|--------------------------|---|
| March 2023 | | | |
| Tangible fixed assets | 685 | 469 | 1,154 |
| Current assets | 76,367 | 43,559 | 119,926 |
| Current liabilities | (2,348) | (5,185) | (7,533) |
| Total net assets | 74,704 | 38,843 | 113,547 |
| | | | |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2022 £ |
| March 2022 | | | |
| Tangible fixed assets | 856 | - | 856 |
| Current assets | 86,456 | 59,034 | 145,490 |
| Current liabilities | (1,934) | (64) | (1,998) |
| Total net assets | 85,378 | 58,970 | 144,348 |

THE DESTITUTION PROJECT

England & Wales - Charity number 1194734

Accounts

Charity registration number: 1194734

The Destitution Project

Annual Report and Financial Statements

for the Year Ended 31 March 2022

The Moffatts Partnership LLP
Progress House
396 Wilmslow Road
Withington
Manchester
M20 3BN

The Destitution Project

Contents

| | |
|--|-----------------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 6 |
| Statement of Trustees' Responsibilities | 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 to 22 |

The Destitution Project

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | Paul Martin, Chairman David Tomlinson, Vice Chairman Sarah Niamh George Margaret Simpson Bernard Pele |
| Charity Registration Number | 1194734 |
| Principal Office | Victoria Hall Knowsley Street Bolton BL1 2AS |
| Independent Examiner | The Moffatts Partnership LLP Progress House 396 Wilmslow Road Withington Manchester M20 3BN |

The Destitution Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objects of the CIO are: The relief of financial hardship and the relief of need amongst persons who are seeking asylum or who are refugees living in Bolton by providing: 1. Information and practical support in particular, but not exclusively, to those with no recourse to public funds; 2. Recreational facilities and other leisure time occupation to advance their physical and mental health and help them to integrate into society.

Seeking to provide a safe environment in Bolton, UK, where asylum seekers and refugees, including those who have become destitute, can find friendship, food and practical help.

Objectives, strategies and activities

THE DESTITUTION PROJECT ...otherwise known as DP... is a charity providing support to asylum seekers and refugees living in Bolton.

Our support comes through two avenues of activity:

1. A Drop-in every Wednesday at the Victoria Hall in Bolton (10.00am and 3.00pm) for asylum seekers and refugees.
2. Casework services for asylum seekers living in Bolton, including refused asylum seekers and those who have no recourse to public funds or become destitute.

Our Drop-in provides:

- A social space where they can relax and meet others.
- Tea, coffee and biscuits all day.
- A hot meal cooked on the premises.
- Clothes and bedding.
- Food support, e.g., a week's groceries and toiletries
- Table-top games, such as pool and table tennis.
- English lessons and other classes, such as arts and crafts.
- Access to a free barber.

Everything we offer our service users is provided free of charge.

Nearly all the people who work at DP are volunteers. Our only paid employees are our Senior Caseworker, a Caseworker Admin Assistant and a Drop-In Coordinator, all part-time.

We are known for going 'the extra mile' to help our service users.

Public benefit

All of the charity's activities are undertaken for the benefit of the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Destitution Project

Trustees' Report

Use of volunteers

During this period, we have seen a steady increase in our volunteers who up to 31st March totalled 479 individual attendances giving an average of 17 per session. In addition, our three employees often do more hours than their scheduled timetable. We are particularly grateful for the very generous contribution made by our volunteers to our wide range of provisions.

Achievements and performance

Regrowing the Drop-in -

The Drop-in team spent the quieter months (when not many service users were coming in due to Covid restrictions) settling into new rooms and other arrangements downstairs for the Drop-in:

The food room has been reorganised and made more spacious.

Food donations -

Mount St Joseph School is an annual donor of a large amount of tinned and other non-perishable food. We are very thankful for the schools, faith organisations and many kind individuals who regularly donate food, toiletries and other essential items to us each year. With food costs going up, we currently offer food parcels to any of our asylum seeker service users who need it. This means we need even more, regular food donations.

Casework Services

The Casework team is now upstairs in a better working environment which also houses the DP office for those who help with our admin. Currently, Shaheda is our Senior Caseworker and is in high demand as levels of requests for casework support have increased substantially since the pandemic. The Red Cross not coming back to Bolton to run their weekly drop-in has also increased the pressure on DP casework. They are now working with 'Eagle's Wing' to provide a service in Bury. SUs from Bury (whom we previously accommodated) are now signposted to them. We hope to recruit additional casework services this year to help spread the load.

Training and Capacity -

During the year, many of our team members have benefited from quite a bit of training. This included:

- IOSH Managing Safely - done by our Drop-in coordinator and Safeguarding lead
- Mental Health First Aid - Done by Mags and Sarah in their roles as Trustees with oversight from the Drop in and the Casework services respectively
- Conflict Resolution - done by all reception and casework team members and 2 trustees
- Food Safety and Hygiene - done by our Drop-in coordinator and his Trustee Line Manager oversight role.
- Emergency First Aid - done by Casework Trustee Line Manager
- Safeguarding - for our new team members (offered by CVS)
- Safeguarding in the VCSE sector - done by our Safeguarding Lead (offered by CVS)

Farewells -

Quite a number of our volunteers retired or otherwise left us over the pandemic period and we wish to say a very big thank you to all those who served us so well but now gone on to do other things. They include: Ammarah Patel, Abdullah Taher, Elsie Unsworth, Emer Fostyk, Maimunah Satti, Mary Winder, Rosie Marcus and Theresa Iacopetta-Shirres. We also wish to thank our trainee caseworker, Lutfor Rahman, for the three months he spent with us last year. Lutfor then moved on to take up other opportunities.

The Destitution Project

Trustees' Report

New Volunteers -

We gladly welcome a number of volunteers who have joined us since April last year. This includes: Ahmed Mohamed, Ange Tibke, Janet Lythgoe, Jenny Avis, Ken Hahlo, Anne Newton, Helen Shenton and Christine Madden.

Partnerships and Supporters -

So many organisations have helped us achieve our work, including: the Bolton CVS, Bolton Mutual Aid, Urban Outreach and other local foodbanks, Bolton Council Housing provision, Bolton Methodist Mission, Refugee Action, Greater Manchester Combined Authority Asylum and Refugee Integration team, Bolton College, the Octagon Theatre, Citizens Advice Bureau, Boaz Trusts, BRASS and Red Cross; Bolton Christian Community Cohesion; We also have a large number of faith-based and other organisations and individuals who donate to us both in cash and in kind. We are grateful to you all. Our casework team also works closely with solicitors and GPs, counselling services and housing providers and other refugee support organisations throughout Greater Manchester.

Changeover to a CIO -

On 8th June 2021, DP got the green light to set up as a CIO registered with the Charity Commission (our new Charity Number is 1194734). This involved:

- new bank accounts
- transfer of all assets (finances, our wonderful team of employees, volunteers and trustees, equipment and records) on Nov 1st 2021.
- Updating all our policies and procedures to better fit our CIO constitution and requirements
- Applied to the Charity Commission to remove the 'old DP' from the register (confirmed 7th Feb 2022)

The CIO DP continues the same much-needed scope of services in support of Bolton's asylum seekers and refugees.

We take this opportunity to thank the many organisations and individuals who have helped us during this transition and have helped DP evolve and grow over the years.

Money Matters including Funding Support -

We welcome our new Finance Officer, Michael Isherwood.

We say thank you to all the organisations and individuals who gave generously to DP during the year. Every bit, small and large, goes into helping us provide all of the services we do here at DP. We could not do without your generosity.

Information Sharing -

Each quarter, we have been able to keep sending out and putting on our website:

- Covid Impact Reports (thanks to Trustee Mags)
- Newsletters (thanks to Denis Madden)

Thanks to Neil Rickaby of Bolton Web Design for working so effectively on our website and Facebook page at a very economical cost to us.

We participated at the University of Bolton volunteering showcase during their Freshers week.

Registering DP on Google has increased enquiries for our services, donations and volunteering.

We attended and helped plan for the Passion Bolton 2030 Supporting Asylum Seekers and Refugees Conference held in May 2021.

The Destitution Project

Trustees' Report

Health, Safety and Safeguarding -

These are important issues and something we continue to make steady progress thanks to the efforts of Mags as our Safeguarding lead and a number of team members we now have trained in Health & Safety.

Policies are reviewed annually; risk assessments reviews done regularly when situations change and of course we have had to have covid-safe measures in throughout the year under review.

We now have a new Safeguarding Advisor - Helen Bolton, Safeguarding Officer of the Methodist Mission. This follows the retirement of our previous very able advisor, Kev Brabrook. We take this opportunity to thank Kev all the help he gave us over the past few years.

Our safeguarding annual review showed an increase in mental health issues, largely due to the pandemic and long delays and other frustrations experienced by asylum seekers awaiting a decision in their case. We have had to put in measures to provide additional oversight for some individual service users while also strengthening our procedures for reducing the risk of lone working and overall security. This is particularly relevant to casework services and also at the Drop-in level and Trustees are directly involved in providing that support for the benefit and safety of team members and service users

All new volunteers go through a Safer Recruitment Process (providing references, doing a DBS check and an induction which includes Safeguarding and Health and Safety).

Remembrance -

Early in the year we lost one of our service users, Mustafa Mehboob, who passed away due to illness. Mustafa came to DP for more than five years as an asylum seeker. He was friendly, polite and grateful to everyone at DP. He loved football. A few team members were able to attend a remembrance service for him held in Bolton. He is missed at DP.

Financial review

Incoming resources for the year amounted to £43,393 (2021 - £96,233). Expenditure for the year totalled £65,102 (2021 £63,741).

The overall results for the year are a deficit of £21,709 (2021 - surplus £32,492). The total reserves of the charity at 31 March 2022 are £144,348. (2031 - £166,057).

The unrestricted reserves are £85,378 (2021 - £75,255) and the restricted reserves are £58,970 (2021 - £90,802).

Policy on reserves

The aim of this Reserves Policy is to ensure that the DP holds sufficient level of funds in reserve to enable its essential services and activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. To avoid closure of the DP should funding difficulties arise, the Management Committee has agreed to keep a level of financial reserves such that the main operations of DP can continue for a period of at least 9 months average expenditure. This amount is currently approximately £60,000 to be held in reserve. The policy is reviewed at least annually.

Principal funding sources

Funding is received from donations from individuals, trusts and companies and grants received from other charities.

The Destitution Project

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is governed by CIO - Foundation registered on the 8th June 2021.
The charity was previously governed by a Constitution registered on the 14th May 2015.

Recruitment and appointment of trustees

Trustees are appointed to ensure there is an appropriate mix of skills required to manage the charity effectively. There are no related bodies that are entitled to appoint trustees to the board.

Induction and training of trustees

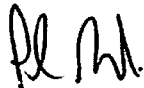
Trainees are given the necessary guidance to enable them to understand how the charity works and their duties and responsibilities and the training necessary for them to be able to carry out these duties and responsibilities.

Major risks and management of those risks


General risks

The trustees actively review potential risks to the charity on a regular basis and have procedures in place to mitigate any risks the charity may face.

The annual report was approved by the trustees of the charity on 17 November 2022 and signed on its behalf by:



.....
Paul Martin
Chairman and Trustee



.....
David Tomlinson
Chairman and Trustee

The Destitution Project

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

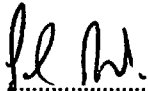
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

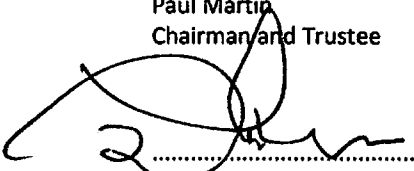
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17 November 2022 and signed on its behalf by:



.....
Paul Martin
Chairman and Trustee



.....
David Tomlinson
Chairman and Trustee

The Destitution Project

Independent Examiner's Report to the trustees of The Destitution Project

I report to the trustees on my examination of the accounts of The Destitution Project for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of The Destitution Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

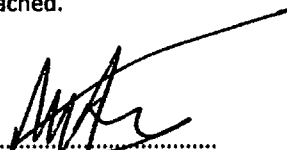
I report in respect of my examination of The Destitution Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Destitution Project as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John Saxon F.C.A

The Moffatts Partnership LLP
Progress House
396 Wilmslow Road
Withington
Manchester
M20 3BN

17 November 2022

The Destitution Project

Statement of Financial Activities for the Year Ended 31 March 2022

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 34,490 | 8,885 | 43,375 |
| Investment income | 3 | 18 | - | 18 |
| Total income | | <u>34,508</u> | <u>8,885</u> | <u>43,393</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | (24,385) | (40,717) | (65,102) |
| Total expenditure | | <u>(24,385)</u> | <u>(40,717)</u> | <u>(65,102)</u> |
| Net income/(expenditure) | | <u>10,123</u> | <u>(31,832)</u> | <u>(21,709)</u> |
| Net movement in funds | | 10,123 | (31,832) | (21,709) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>75,255</u> | <u>90,802</u> | <u>166,057</u> |
| Total funds carried forward | 16 | <u>85,378</u> | <u>58,970</u> | <u>144,348</u> |
| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
| Income and Endowments from: | | | | |
| Donations and legacies | | 48,327 | 47,902 | 96,229 |
| Other income | | 4 | - | 4 |
| Total income | | <u>48,331</u> | <u>47,902</u> | <u>96,233</u> |
| Expenditure on: | | | | |
| Charitable activities | | (15,695) | (48,046) | (63,741) |
| Total expenditure | | <u>(15,695)</u> | <u>(48,046)</u> | <u>(63,741)</u> |
| Net income/(expenditure) | | 32,636 | (144) | 32,492 |
| Gross transfers between funds | | (100) | 100 | - |
| Net movement in funds | | 32,536 | (44) | 32,492 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>42,719</u> | <u>90,846</u> | <u>133,565</u> |
| Total funds carried forward | 16 | <u>75,255</u> | <u>90,802</u> | <u>166,057</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

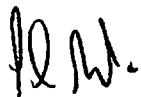
The notes on pages 11 to 22 form an integral part of these financial statements.

The Destitution Project

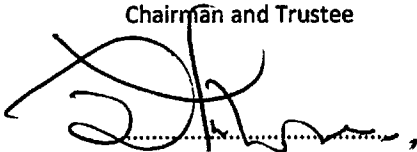
(Registration number: 1194734)
Balance Sheet as at 31 March 2022

| | Note | 2022 £ | 2021 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 856 | - |
| Current assets | | | |
| Debtors | 12 | 2,229 | - |
| Cash at bank and in hand | 13 | <u>143,261</u> | <u>166,057</u> |
| | | 145,490 | 166,057 |
| Creditors: Amounts falling due within one year | 14 | <u>(1,998)</u> | <u>-</u> |
| Net current assets | | <u>143,492</u> | <u>166,057</u> |
| Net assets | | <u>144,348</u> | <u>166,057</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 16 | 58,970 | 90,802 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>85,378</u> | <u>75,255</u> |
| Total funds | 16 | <u>144,348</u> | <u>166,057</u> |

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 17 November 2022 and signed on their behalf by:



.....
Paul Martin
Chairman and Trustee



.....
David Tomlinson
Chairman and Trustee

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Destitution Project meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|--------------------|------------------------------|
| Office equipment | 20% reducing balance basis |
| Computer equipment | 20% reducing balance basis |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2022 £ |
|--|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations from companies, trusts and similar proceeds | 4,955 | - | 4,955 |
| Donations from individuals | 7,870 | 400 | 8,270 |
| Gift aid reclaimed | 2,755 | - | 2,755 |
| Grants, including capital grants; | | | |
| Grants from other charities | <u>18,910</u> | <u>8,485</u> | <u>27,395</u> |
| | <u>34,490</u> | <u>8,885</u> | <u>43,375</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total 2021 £ |
|--|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations from companies, trusts and similar proceeds | 1,302 | 3,195 | 4,497 |
| Donations from individuals | 12,554 | 8,607 | 21,161 |
| Gift aid reclaimed | 1,471 | - | 1,471 |
| Grants, including capital grants; | | | |
| Grants from other charities | <u>33,000</u> | <u>36,100</u> | <u>69,100</u> |
| | <u>48,327</u> | <u>47,902</u> | <u>96,229</u> |

3 Investment income

| | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | <u>18</u> | <u>18</u> | <u>-</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2022 £ |
|--|------------------------------------|--------------------------|--------------------|
| Food, clothing and other client supplies | 603 | 7,238 | 7,841 |
| Sleeping bags, rucksacks | - | 1,083 | 1,083 |
| Art | - | 17 | 17 |
| Translation costs | 3,321 | - | 3,321 |
| Salary costs, pensions and training | 992 | 30,377 | 31,369 |
| Rent and insurance | 8,449 | - | 8,449 |
| Printing, postage and stationery | 1,097 | - | 1,097 |
| Telephone and internet | 1,069 | - | 1,069 |
| IT Software and consumables and website design | 177 | 200 | 377 |
| Repairs and maintenance and office consumables | 252 | 254 | 506 |
| Cleaning | 53 | - | 53 |
| Caseworker expenses | - | 786 | 786 |
| Staff/volunteer expenses | 1,429 | 762 | 2,191 |
| General expenses | 325 | - | 325 |
| Office equipment and consumables | 2,675 | - | 2,675 |
| Governance costs | 3,925 | - | 3,925 |
| Depreciation | 18 | - | 18 |
| | <u>24,385</u> | <u>40,717</u> | <u>65,102</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total 2021 £ |
| Food, clothing and other client supplies | 59 | 18,487 | 18,546 |
| Salary costs, pensions and training | 814 | 26,972 | 27,786 |
| Rent and Insurance | 9,613 | - | 9,613 |
| Printing, postage and stationery | 317 | - | 317 |
| Telephone and internet | 519 | - | 519 |
| IT Software and consumables and website design | - | 320 | 320 |
| Repairs and maintenance and office consumables | - | 677 | 677 |
| Caseworker expenses | 340 | 1,590 | 1,930 |
| Staff/volunteer expenses | 670 | - | 670 |
| General expenses | 1,360 | - | 1,360 |
| Office equipment and consumables | 1,822 | - | 1,822 |
| Governance costs | 181 | - | 181 |
| | <u>15,695</u> | <u>48,046</u> | <u>63,741</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 1,200 | 1,200 | - |
| Other fees paid to examiners | 900 | 900 | - |
| Other governance costs | 1,825 | 1,825 | 181 |
| | 3,925 | 3,925 | 181 |

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 18 | - |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Staff costs during the year were: | | |
| Wages and salaries | 29,741 | 26,341 |
| Pension costs | 636 | 631 |
| | 30,377 | 26,972 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

| | 2022 No | 2021 No |
|----------------------|------------|------------|
| Caseworker | 1 | 1 |
| Assistant Caseworker | 1 | 1 |
| Drop-in Coordinator | 1 | 1 |
| | <u>3</u> | <u>3</u> |

1 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £636 (2021 - £631).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2022 £ |
|---|--------------|
| Examination of the financial statements | <u>1,200</u> |
| Other fees to examiners | |
| All other services | <u>900</u> |

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|---------------------------------|------------|
| Cost | | |
| Additions | <u>874</u> | <u>874</u> |
| At 31 March 2022 | <u>874</u> | <u>874</u> |
| Depreciation | | |
| Charge for the year | <u>18</u> | <u>18</u> |
| At 31 March 2022 | <u>18</u> | <u>18</u> |
| Net book value | | |
| At 31 March 2022 | <u>856</u> | <u>856</u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Debtors

| | 2022 £ | 2021 £ |
|-------------|--------------|-----------|
| Prepayments | <u>2,229</u> | <u>-</u> |

13 Cash and cash equivalents

| | 2022 £ | 2021 £ |
|---------------------------------|----------------|----------------|
| Cash on hand | 427 | 189 |
| Cash at bank | 141,114 | 165,868 |
| Other cash and cash equivalents | <u>1,720</u> | <u>-</u> |
| | <u>143,261</u> | <u>166,057</u> |

14 Creditors: amounts falling due within one year

| | 2022 £ |
|-----------------|--------------|
| Trade creditors | 329 |
| Other creditors | 64 |
| Accruals | <u>1,605</u> |
| | <u>1,998</u> |

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £636 (2021 - £631).

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|-------------------------------------|---------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 75,255 | 34,508 | (24,385) | - | 85,378 |
| Restricted funds | | | | | |
| Covid Food/Vouchers | 10,918 | 1,060 | (6,560) | - | 5,418 |
| Food | 7,013 | 200 | (63) | - | 7,150 |
| Caseworker | 29,090 | 2,500 | (18,660) | - | 12,930 |
| Assistant Caseworker | 21,410 | - | (6,098) | - | 15,312 |
| Drop-In Coordinator | 15,054 | - | (7,204) | - | 7,850 |
| Building Kitchen | 1,156 | - | (219) | - | 937 |
| Client Emergencies | 1,362 | - | (374) | - | 988 |
| Sr Barbara's Emergency | 3,934 | - | (99) | - | 3,835 |
| Website | 638 | - | (200) | - | 438 |
| Art | 227 | - | (17) | - | 210 |
| Margaret Hayman - Aspen Cards | - | 3,000 | (140) | - | 2,860 |
| Sleeping Bags, Rucks, Toiletries | - | 2,125 | (1,083) | - | 1,042 |
| Total restricted funds | <u>90,802</u> | <u>8,885</u> | <u>(40,717)</u> | <u>-</u> | <u>58,970</u> |
| Total funds | <u><u>166,057</u></u> | <u><u>43,393</u></u> | <u><u>(65,102)</u></u> | <u><u>-</u></u> | <u><u>144,348</u></u> |

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2021 £ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 42,719 | 48,331 | (15,695) | (100) | 75,255 |
| Restricted | | | | | |
| Covid Food/Vouchers | - | 28,482 | (17,564) | - | 10,918 |
| Food | 6,813 | 200 | - | - | 7,013 |
| Caseworker | 36,269 | 10,000 | (17,179) | - | 29,090 |
| Assistant Caseworker | 23,106 | 3,000 | (4,696) | - | 21,410 |
| Drop-In Coordinator | 21,741 | - | (6,687) | - | 15,054 |
| Building Kitchen | 1,553 | - | (397) | - | 1,156 |
| Client Emergencies | - | 2,200 | (838) | - | 1,362 |
| Sr Barbara's Emergency | - | 4,020 | (86) | - | 3,934 |
| Website | 958 | - | (320) | - | 638 |
| Garden | 179 | - | (279) | 100 | - |
| Art | 227 | - | - | - | 227 |
| Total restricted funds | <u>90,846</u> | <u>47,902</u> | <u>(48,046)</u> | <u>100</u> | <u>90,802</u> |
| Total funds | <u>133,565</u> | <u>96,233</u> | <u>(63,741)</u> | <u>-</u> | <u>166,057</u> |

The specific purposes for which the funds are to be applied are as follows:

Covid Food/Vouchers - donations have been received specifically for the charity to use to provide food during Covid.

Food - donations have been received specifically for the charity to use to provide food.

Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Assistant Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Drop-In coordinator - grants have been received specifically to fund the Caseworker and associated costs.

Building Kitchen - Donations have been received that are for the purpose of providing a kitchen.

Client Emergencies - These donations have been received to be used for those clients in need of emergency assistance.

Sr Barbara's Emergency Fund - Donations received to be used for those clients in need of emergency assistance.

Website Fund - donations given only to be used on maintaining the charity website.

Art - Donations received to provide art supplies.

Margaret Hayman -Aspen Cards - donations received that must be used to fund the Aspen Cards.

Sleeping Bags/Ruck Sacks - donations received that must be used on providing sleeping bags and rucksacks for clients.

The Destitution Project

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2022 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 856 | - | 856 |
| Current assets | 86,339 | 59,151 | 145,490 |
| Current liabilities | <u>(1,934)</u> | <u>(64)</u> | <u>(1,998)</u> |
| Total net assets | <u>85,261</u> | <u>59,087</u> | <u>144,348</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2021 £ |
|----------------|---------------------------------------|--------------------------|---|
| Current assets | <u>75,255</u> | <u>90,802</u> | <u>166,057</u> |

18 Related party transactions

There were no related party transactions in the year.