

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
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M33 7RR

The Destitution Project

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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
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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.

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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.

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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.

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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.

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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

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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 snapshots 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.

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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.

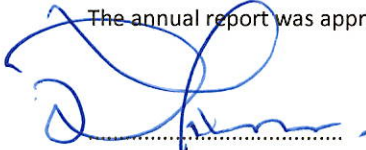
The Strategic review of 2024 with guidance of Cranfield Trust and input from the whole team, identified a number of key risk factors (environmental/external, financial, governance, compliance, human resources), opportunities plus our key strengths and weaknesses.

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.

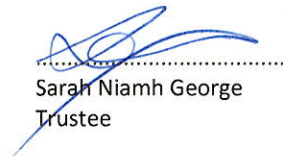
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, 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	<u>(29,413)</u>	<u>(57,419)</u>	<u>(86,832)</u>	<u>(71,184)</u>
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		<u>(21,486)</u>	<u>21,486</u>	<u>-</u>	<u>-</u>
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>65,642</u>	<u>29,023</u>	<u>94,665</u>	<u>140,163</u>

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

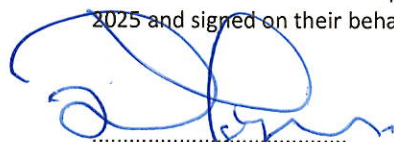
The funds breakdown for 2024 is shown in note 16.

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

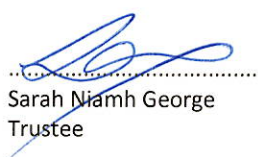
The Destitution Project
(Registration number: 1194734)
Balance Sheet as at 31 March 2025

	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	94,494	141,826
		95,985	142,545
Creditors: Amounts falling due within one year	14	(3,730)	(3,413)
Net current assets		92,255	139,132
Net assets		94,665	140,163
Funds of the charity:			
Restricted income funds			
Restricted funds	16	29,023	51,702
Unrestricted income funds			
Unrestricted funds		65,642	88,461
Total funds	16	94,665	140,163

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 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 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
	<u>29,413</u>	<u>57,419</u>	<u>86,832</u>	<u>71,184</u>

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
	<u>37,083</u>	<u>28,079</u>

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	-
	<u>3</u>	<u>3</u>

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	<u>1,386</u>	<u>1,260</u>
Other fees to examiners		
All other services	<u>1,411</u>	<u>2,160</u>

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	1,675	1,675
At 31 March 2025	3,208	3,208
Depreciation		
At 1 April 2024	502	502
Charge for the year	296	296
At 31 March 2025	798	798
Net book value		
At 31 March 2025	2,410	2,410
At 31 March 2024	1,031	1,031

12 Debtors

	2025 £	2024 £
Prepayments	1,491	719

13 Cash and cash equivalents

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

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><u>140,163</u></u>	<u><u>41,334</u></u>	<u><u>(86,832)</u></u>	<u><u>-</u></u>	<u><u>94,665</u></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	38,843	60,616	(47,757)	51,702
Total funds	113,547	97,800	(71,184)	140,163

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	(3,386)	(344)	(3,730)
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	(3,040)	(373)	(3,413)
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.