

Registered charity number  
1195999

# **Lesbian Immigration Support Group**

Trustees' Report and Financial Statements

for the year ended 31 March 2025

**Lesbian Immigration Support Group  
Report and Financial Statements  
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## LESBIAN IMMIGRATION SUPPORT GROUP

c/o The Pankhurst Centre, 60-62 Nelson Street,

Manchester M13 9WP

[lisg.manchester@yahoo.co.uk](mailto:lisg.manchester@yahoo.co.uk)

### Report of the trustees for the year ended 31<sup>st</sup> March 2025

The trustees present their annual report and financial statements of the charity for the period ended 31<sup>st</sup> March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

#### Objectives and activities

The purpose of the charity is to support lesbian and bisexual asylum seekers and refugees.

#### The main activities are:

- i. Holding monthly support group meetings.
- ii. Raising funds and inviting contributions to finance the work of the Group.
- iii. Providing practical support to those members seeking asylum as appropriate, including accompanying members to immigration tribunals, collecting signatories for anti-deportation petitions, writing letters to support member's asylum claims.
- iv. Signposting members on to other service providers for support on issues outside the scope of the Group's remit.
- v. Organising social activities and trips for the Group members.
- vi. Publicising the work of the Group including liaising with other organisations offering services to the LGBT community, or asylum seekers and refugees.

#### A review of our achievements and performance: How our activities delivered public benefit

We were able to continue to build up the group's activities during this period. Unfortunately, several long-standing volunteers and trustees were affected by illness and personal circumstances, so we need to recruit and train new ones. Monthly face-to-face members' meetings remained the bedrock of our activities.

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#### Funded By



The ClothMakers

The ValleySisters



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### Report of the trustees for the year ended 31<sup>st</sup> March 2025

In spite of these difficulties, we continued to support members through the asylum process, both individually and as a group. Subsistence payments and shopping vouchers continued to be provided.

#### Financial review

We were successful in obtaining a significant grant from the Smallwood Trust Women's Urgent Support Fund over three years. This means that we can continue and increase our core work of supporting members going through the asylum system. We were able to provide them with supermarket vouchers to buy food, and some social activities, as well as making the regular subsistence payments to those without recourse to public funds. In addition, we supported our members to attend a three-day conference in Glasgow.

A fundraising event, as well as regular donations from individual supporters also contributed to a financially successful year. The latter will no doubt continue into the coming year, but further grant funding needs to be found as well.

#### Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the group.

#### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> March 2025 was £22,202, which all are free reserves.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

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### Report of the trustees for the year ended 31<sup>st</sup> March 2025

#### Risk management

The trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements of volunteers and visitors.

#### Plans for Future Periods

The main objectives for 2025-26 are:

- Develop the monthly meeting which is at the core of our work
- Further volunteer recruitment and training
- Build social activities and support for our members

#### Structure, governance and management

The Charity is a registered Charity and is constituted under a trust deed dated 6<sup>th</sup> March 2021 and amended on 20<sup>th</sup> September 2021.

#### Appointment of trustees

Jane Traies and Prossy Kakooza continued as trustees. They had been recruited by an appeal to the LISG supporters' network. However, going forward we hope to be able to develop our links with FiLiA, a much larger charity.

#### Trustee induction and training

The trustees appointed at the AGM all had previous knowledge and/or experience of the way LISG works, so needed minimal induction.

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### Report of the trustees for the year ended 31<sup>st</sup> March 2025

#### Trustees' responsibilities in relation to the financial statements

The Charity Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity Trustees to prepare Financial Statements for each 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 the Financial Statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 2 February 2026 and signed on their behalf by:

Prossy Kakooza  
CHAIR

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#### Funded By



The ClothMakers

The ValleySisters

**Lesbian Immigration Support Group**  
**Reference and Administrative Details of the Charity, its Trustees and Advisers**  
**For the year ended 31 March 2025**

Charity registration number:	1195999
Working name	LISG
Operational address:	c/o The Proud Trust 49-51 Sidney Street Manchester M1 7HB

**Trustees**

Prossy Kakooza	Chair
Dr Jane Traies	

**Independent Examiner**

Frank McDowell FMAAT  
FJM Accountancy Limited  
23 Shackleton Court  
2 Maritime Quay  
London  
E14 3QF

**Bankers**

HSBC Bank plc  
2-4 St Ann's Square  
Manchester  
Skelmersdale  
M2 7HD

**Lesbian Immigration Support Group  
Independent Examiner's report**

**Independent examiner's report to the Trustees of Lesbian Immigration Support Group**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



**Frank James McDowell FMAAT**

FJM Accountancy Limited  
23 Shackleton Court  
2 Maritime Quay  
London  
E14 3QF

Date: 3 February 2026





**Lesbian Immigration Support Group**  
**Statement of Financial Activities**  
**For the year ended 31 March 2025**

	Notes	2025			2024		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income</b>							
Donations	2	26,004	-	26,004	23,694	-	23,694
<b>Total income</b>		26,004	-	26,004	23,694	-	23,694
<b>Expenditure</b>							
Expenditure on charitable activities	3	22,268	-	22,268	19,467	440	19,467
<b>Total resources expended</b>		22,268	-	22,268	19,467	440	19,467
<b>Net income/(expenditure) for the year</b>		3,736	-	3,736	4,227	(440)	4,227
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		3,736	-	3,736	4,227	(440)	4,227
Fund balances at 1 April 2024		19,466	-	19,466	15,239	440	15,679
<b>Fund balances at 31 March 2025</b>	7	23,202	-	23,202	19,466	-	19,906

The statement of financial activities includes all gains or losses for the year. All income and expenditure derives from continuing activities.

**Lesbian Immigration Support Group**  
**Balance Sheet**  
**as at 31 March 2025**

	Notes	<u>2025</u>	<u>2024</u>
		£	£
<b>Current assets</b>			
Cash at bank and in hand		26,022	21,926
<b>Creditors: amounts falling due within one year</b>	5	<u>2,820</u>	<u>2,460</u>
<b>Net current assets</b>		23,202	19,466
<b>Net assets</b>	6	<u>23,202</u>	<u>19,466</u>
<b>Funds</b>	7		
Unrestricted funds		23,202	19,466
Restricted funds		-	-
<b>Total funds</b>		<u>23,202</u>	<u>19,466</u>

The financial statements were approved by the trustees and signed on their behalf on 2 February 2026.



**Prossy Kakooza**  
Trustee and Chair

**Lesbian Immigration Support Group**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

**1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

***Basis of accounting***

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 notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Charities Act 2011.

***Funds structure and accounting***

Restricted donations are available for the charity's use only in accordance with the terms under which, and for the purposes which, the funds were donated to the charity.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The nature and purpose of each fund is set out in Note 7.

***Income recognition***

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

***Expenditure recognition***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area or estimated usage, as set out in Note 3.

***Tangible fixed assets***

All assets with a cost of less than £500 are expensed.

**Lesbian Immigration Support Group**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

**2 Donations received**

	<b>2025</b>			<b>2024</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	26,004	-	26,004	23,694	-	23,694
	<u>26,004</u>	<u>-</u>	<u>26,004</u>	<u>23,694</u>	<u>-</u>	<u>23,694</u>

**3 Charitable expenditure - supporting lesbian and bisexual asylum seekers and refugees**

	<b>Basis of allocation</b>	<b>Supporting beneficiaries</b>	<b>Governance costs</b>	<b>2025 Total</b>	<b>2024 Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs allocated directly to activities</b>					
Housing grants		5,570	-	5,570	5,700
<b>Support costs allocated to activities</b>					
Operations, meetings and events	Usage	4,734	-	4,734	5,699
Insurance	Usage	-	-	-	88
Travel and subsistence	Usage	9,027	-	9,027	6,779
Software and IT costs	Usage	1,916	-	1,916	621
Bookkeeping	Usage	600	-	600	600
Miscellaneous	Usage	61	-	61	60
Governance costs:					
Independent examination		-	360	360	360
<b>Total expenditure</b>		<u>21,908</u>	<u>360</u>	<u>22,268</u>	<u>19,907</u>

£Nil (2024: £440) of expenditure in the year was met from restricted funds.

**4 Taxation**

As a registered charity, Lesbian Immigration Support Group is exempt from tax on income and gains falling within Part 10 of the Income Tax Act 2007 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**5 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>2,820</u>	<u>2,460</u>

**Lesbian Immigration Support Group**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

**6 Analysis of net assets between funds**

	<b>2025</b>			<b>2024</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	26,022	-	26,022	21,486	440	21,926
Current liabilities	(2,820)	-	(2,820)	(2,460)	-	(2,460)
	<u>23,202</u>	<u>-</u>	<u>23,202</u>	<u>19,026</u>	<u>440</u>	<u>19,466</u>

**7 Movement in funds**

	<b>At 1</b>	<b>Income</b>	<b>Expend-</b>	<b>Transfers</b>	<b>At 31</b>
	<b>April</b>	<b>£</b>	<b>iture</b>	<b>£</b>	<b>March</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current year</b>					
<b>Unrestricted funds:</b>					
General funds	19,466	26,004	(22,268)	-	23,202
<b>Restricted funds</b>					
Restricted donations	-	-	-	-	-
Total funds	<u>19,466</u>	<u>26,004</u>	<u>(22,268)</u>	<u>-</u>	<u>23,202</u>
<b>Prior year</b>					
<b>Unrestricted funds:</b>					
General funds	15,239	23,694	(19,467)	-	19,466
<b>Restricted funds</b>					
Restricted donations	440	-	(440)	-	-
Total funds	<u>15,679</u>	<u>23,694</u>	<u>(19,907)</u>	<u>-</u>	<u>19,466</u>

**Restricted funds**

**Restricted donations**

To enable members to attend events.

**8 Transactions with related parties**

One (2024: one) trustee made donations to the charity of £600 during the year (2024 £1,100).

No (2024: one) trustees reclaimed meeting travel expenses during the year (2024 £350).