

Charity registration number 1198554 (formerly 1065066)

Company registration number 13608398 (England and Wales)

**DETENTION ACTION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# DETENTION ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	Katherine Astbury John Brown Hans Dibobe Christina Shearer (resigned February 2023) Jacqueline McKenzie (appointed February 2023) Jennine Walker Caroline White Sarah Layton (appointed 27 June 2023)
<b>Chair</b>	Caroline White (resigned January 2023) Hans Dibobe (appointed January 2023)
<b>Treasurer</b>	John Brown
<b>Charity number</b>	1198554 (formerly 1065066)
<b>Company number</b>	13608398
<b>Registered office</b>	Detention Action Unit 1.8, The Green House 244-254 Cambridge Heath Road London E2 9DA
<b>Independent examiner</b>	John Howard FCA Azets Audit Services 2nd Floor Regis House 45 King William Street London EC4R 9AN
<b>Bankers</b>	The Co-operative Bank 1 Balloon Street Manchester M60 4EP

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# DETENTION ACTION

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# **DETENTION ACTION**

## **MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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The Management Committee present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### **Principal activity**

Detention Action is a registered charity that supports and advises migrants held in immigration detention, primarily at Harmondsworth, and Colnbrook Immigration Removal Centres (IRCs) and those held under immigration powers in UK prisons, and campaigns for reform of detention, deportation and asylum policy in the UK.

### **Organisational structure**

Detention Action (formerly London Detainee Support Group) is a registered charity and limited company (charity no. 1198554, company number 13608398). It was originally established as an unincorporated association in 1993. It started operating as an incorporated entity from April 2022.

The asset transfer from the unincorporated association (charity no. 1065066) to the newly formed incorporated entity took place in April 2022.

Detention Action is controlled by a Management Committee which is elected by Detention Action members at the annual general meeting. The members of the management committee are the trustees and directors of Detention Action for the purposes of charity and company law.

During 2022-23, the organisation employed staff in the following posts: the Director, the Deputy Director, the Communications and Campaigns Manager, the Communications and Campaigns Officer, the Advocacy and Campaigns Coordinator, the Casework Manager, four Casework Coordinators, the Community Support Project Manager, the Community Support Project Officer, the Lived Experience Campaigns Coordinator, and the Operations Manager.

# DETENTION ACTION

## MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Review of the year 2022-23**

#### **Summary**

Detention Action was founded in 1993, and works to protect the human rights of those affected by the UK's detention, deportation and asylum systems, on both individual and systemic levels. We were established to provide practical and emotional support to people detained in the Harmondsworth and Colnbrook Immigration Removal Centres (IRCs) at Heathrow. We have since developed our frontline service to support large numbers of the most isolated and vulnerable people detained, through casework, drop-in sessions, and one-to-one visits by volunteers. We have developed advocacy work aimed at ending indefinite detention and play the lead role in the campaign for a strict 28-day statutory time limit. We also run a unique and innovative Alternative to Detention project (the Community Support Project) and coordinate two networks of people with lived experience, Allies for Justice and Families for Justice. We are on the coordination groups for key networks such as Detention Forum and the CrossBorder Forum, and co-chair the Stakeholder Engagement Group's detention sub-group with the Home Office.

In recent years, we have broadened our advocacy approach to include wider public campaigns, cross-party parliamentary work, strategic litigation, and constructive discussions with the Government where possible. We are currently working on a new organisational strategy, ensuring that we are able to work for long-term change whilst maintaining the ability to respond swiftly and effectively to new developments (as evidenced, for example, by our challenge to the UK-Rwanda deal).

Major external developments in 2022-23 included the announcement of the UK-Rwanda partnership. We believed this agreement – which would allow the UK to expel people seeking asylum to the East African country without processing their claims - posed a fundamental threat to the international refugee protection system. We were one of the lead claimants in the initial stages of a judicial review challenging this policy.

Our public campaigning has greatly increased in its ambition, reach and impact over the past five years. We now regularly reach thousands of people through our online campaigns and communications.

We continue to lead on promoting community-based Alternatives to Detention (ATDs), an essential part of fundamental detention reform. Our Community Support Project (CSP) enjoyed another successful year, increasing referrals to the projects after unavoidable challenges during the COVID-19 pandemic, and continuing to achieve outstanding outcomes for clients.

A major priority for the organisation remained ensuring that the voices of those with lived experience of detention and asylum are at the heart of all our work. Over the past three years, we have established two new lived experience campaigning groups, Allies for Justice and Families for Justice.

Our casework team continued to provide outstanding emotional and practical support to large numbers of people, keeping direct support to people detained at the heart of everything we do.

#### **Parliamentary Work**

Detention Action works towards an end to indefinite detention in the UK as our long-term primary campaigning objective. From the mid-2000s on, we have played a lead role in this campaign. Since 2019, we have worked to develop legislation to introduce a strict 28-day time limit on immigration detention, with robust safeguards. This has played a lead and crucial role in enabling the wider 28-day-time-limit campaign to develop into a practical and detailed policy proposal. We believe that it is now a matter of when not if this major reform will be achieved. Through a cross-party coalition of MPs, we tabled our time limit amendment to a succession of Bills in 2019, 2020 and 2021, winning a historic vote in the House of Lords on the amendment in 2020.

As 2022-23 drew to a close, we began work with parliamentarians and a range of other organisations on a number of proposed amendments to the Illegal Migration Bill (subsequently passed into law as the Illegal Migration Act in July 2023).

# DETENTION ACTION

## MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Campaigns work**

Beyond ending indefinite detention, we continue to advocate for reform to other aspects of the current detention, deportation and wider immigration systems. We are increasingly widening our focus to address key issues in the asylum and immigration system in the UK, for example the nature of current deportation law and the impact of removal decisions on family members left behinds in the UK.

We have continued the rapid expansion of our public campaign work, increasing our reach and audience. Since the start of 2020, we have increased our supporter mailing list from 10,000 to 24,000, our Twitter following from around 13,000 to more than 30,000, and built an Instagram following of over 8,300 from a standing start. Our spokespeople frequently appear on broadcast and print media, with our profile rising still further given our recent work challenging the Rwanda policy (we gave over 100 television and radio interviews during 2022). Over the years we were also frequently asked to comment on Channel crossings, the detention of children, charter flights, and the crisis in Ukraine. We have created written, image and video content (both in-house and working with external partners) that regularly receives views in the thousands, right up to 50,000 views. We have launched campaigns on issues ranging from the expansion of women's detention centres to the use of disused army barracks as de facto detention for people seeking asylum.

### **Casework**

Our staff casework team continued to oversee the work of over 60 volunteers, delivering wide-ranging support to people held in Harmondsworth, Colnbrook and Derwentside IRCs, and those held under immigration powers in prisons around the UK.

We work directly with hundreds of people being held under immigration detention powers each year, providing a wide range of practical and emotional support, predominantly through our free helpline and follow-up casework, but also through workshops and one-to-one visits. This direct support to individuals remains at the heart of our work. The provisions contained in the Illegal Migration Act are likely to require a large expansion in the size of the detention estate.

In 2022-23, we continued to offer holistic support to each client, taking the time from our very first conversation to listen in detail to their concerns and to properly understand their present and past situations through a thorough referral process. We acted as a hub of information and a point of contact to enable clients to stay in contact with their legal representatives and other organisations, particularly where they experienced barriers due to limited phone credit, language difficulties or mental health issues.

We referred to and liaised with specialist organisations such as Medical Justice and Bail for Immigration Detainees. We also referred clients for expert legal representation on complex issues including trafficking and unlawful detention.

In response to the increasing demands on the service, during the year we restructured our Casework service, recruiting a dedicated, full-time Casework Manager to oversee four full-time Casework Coordinators and our volunteer team.

### **Community Support Project (CSP)**

Through the CSP, we work with people who would otherwise be detained under immigration powers following a criminal conviction. The project continued to be highly successful. Following an inevitable fall in referrals during the pandemic, the project resumed regular workshops in HMP Huntercombe and HMP Maidstone in 2022, and now has two full-time staff, both frequently working at full-time capacity.

The non-reoffending rate of CSP clients remains very high (95%), and individual outcomes for clients remain highly positive. The challenge ahead is to use the project outcomes to revitalise the push for community-based alternatives to detention. We are working with the Detention Forum to prioritise this advocacy work, and plan to develop a network of agencies working on alternatives to share best practice and cooperate on advocacy.

# DETENTION ACTION

## MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Lived experience work**

We are committed to having people with lived experience of detention, deportation and asylum at the heart of our organisation and our work at all levels. We believe it is critical that those who have experienced the system lead, advise on and drive forward the movement for reform. We believe that centring the involvement of those with lived experience also makes us stronger, more effective and more accountable as an organisation.

Since 2020, we have established two new lived experience campaigning networks - Allies for Justice (AFJ) and Families for Justice (FFJ) – both of which have rapidly become widely-respected and effective change-making groups. Currently made up of six volunteers and one staff member, AFJ is coordinated by our Lived Experience Campaigns Coordinator, who himself has lived experience of the asylum process. AFJ launched publicly in September 2021 and has been very active in lobbying activities around the Nationality and Borders Act and the Illegal Migration Act. FFJ, a network for families affected by deportations, has already received national media attention and held a public launch event in March 2022. In Spring 2022 FFJ launched a milestone report, *Separated Families : Unjust Deportations & the Families Left Behind*. This report explores the profound impact of forced parental deportation on children and families across a range of areas. We think the report marks a watershed moment, providing a vital tool for engaging parliamentarians and providing an evidence-based foundation for proportionate reform of the deportation system.

### **Strategic litigation**

Where necessary, we pursue strategic litigation as an advocacy tool. We explored this in relation to two major issues in 2022-23.

In April 2022, the-then Prime Minister announced that a Memorandum of Understanding had been signed with the Rwandan government, allowing the transfer of an apparently unlimited number of people seeking asylum to Rwanda after their claims are deemed inadmissible in the UK. Regardless of decisions around their status as refugees in Rwanda, they would have no route of return to the UK. We had serious concerns about the ethics and practicality of these plans. With all of those initially given notices of removal to Rwanda being held in detention, opposing the Rwanda removals policy has been a major objective of our advocacy work over the past year. We were one of the lead claimants in the subsequent initial stages of a judicial review seek to block the policy, which at the time of writing has not removed a single person from the UK.

In autumn 2022, we became concerned about the situation at the Manston short-term holding facility in Kent, where it became clear that hundreds of people (including children) were held being in poor conditions beyond legal limits. Manston was initially a short-term holding facility, at which people could legally be detained for a maximum of 24 hours. We wrote to the Home Office seeking information and eventually threatening legal action. After delays in the Government's response, the camp had been emptied. Those held at Manston in the months since have to date been held within legal limits, and this is thanks primarily to our action.

# DETENTION ACTION

## MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Staff Team and board of trustees (Management Committee (MC))**

Our Director Bella Sankey stepped down in February 2023, having developed Detention Action's work greatly since joining the charity in September 2018. James Wilson was subsequently appointed as Bella's successor, having been at Detention Action as Deputy Director since April 2019. James was previously Director of Gatwick Detainees Welfare Group.

We made a number of appointments to the team as we expanded our work in response to growing needs, and had 14 FTE staff positions by the end of the year.

Our longstanding Chair of Trustees Caroline White stepped down from the role in January 2023, after many years of dedicated service. Hans Dibobe was subsequently appointed as Caroline's successor.

Christina Shearer stepped down as a MC member at our AGM in February 2023, and Jacqueline McKenzie joined the MC in February 2023. Sarah Layton was appointed to the MC in June 2023.

### **Future plans**

A major priority for Detention Action for 2023-24 will be the development of a new organisational strategy. This will need to reflect the likely changes ahead following the Illegal Migration Act receiving Royal Assent.

We will continue to keep up the pressure for detention, deportation and asylum reform. We will strengthen further the cross-party consensus we have built to end indefinite detention and ensure fundamental reform of the system takes place.

Our new lived experience groups will play a prominent role in articulating the urgency of change, and the need for the voices of those with lived experience to be heard in the reshaping of the immigration and detention systems.

Our frontline work visiting and supporting clients in detention will continue and expand to meet the likely sharply rising needs. We will continue to develop our presence across the prison system.

We will develop our online campaigns work further in 2023-24, exploring innovative ways of building our base and engaging our existing supporters in eye-catching and powerful campaigns.

### **Financial review**

Income for the year ended 31 March 2023 amounted to £885,144 (2022: £642,305). Total expenditure for the year was £863,568 (2022: £691,374). The surplus of £21,576 (2022: Deficit of £49,069) was taken to reserves.

At 31 March 2023 reserves of £244,011 (2022: £222,435) were carried forward of which £Nil were restricted.



## DETENTION ACTION

### MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Reserves policy**

The Management Committee believes that reserves are necessary to cover administration and support costs in the short term, to help protect the charity against unforeseen risks and expenditure and to provide funds for specific projects at short notice.

The Management Committee has decided that unrestricted reserves equivalent to between three and five months of operating costs should be held. Where reserves fall below this level, the Management Committee will endeavour to raise additional income to make up this deficit. In the event that reserves exceed the maximum agreed, the Management Committee will draw up a plan to spend the excess in line with the charity's aims. The Management Committee reviews the level of reserves on a quarterly basis and the reserves policy on an annual basis.

At 31 March 2023, the charity had unrestricted reserves of £244,011. This represented some 3.5 months of operating costs.

#### **Management Committee**

The members of the Management Committee who held office during the year were:

John Brown

Hans Dibobe

Christina Shearer (until February 2023)

Jacqueline McKenzie (from February 2023)

Jennine Walker

Caroline White

Katherine Astbury

Signed on behalf of the Management Committee.



John Brown

**Treasurer**

Dated: 17 October 2023

# **DETENTION ACTION**

## **STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES** ***FOR THE YEAR ENDED 31 MARCH 2023***

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The Management Committee, who are also the directors of Detention Action for the purpose of company law, are responsible for preparing the Management Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Management Committee 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 UK 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 operation.

The Management Committee are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# DETENTION ACTION

## INDEPENDENT EXAMINER'S REPORT

### TO THE MANAGEMENT COMMITTEE OF DETENTION ACTION

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I report to the Management Committee on my examination of the financial statements of Detention Action (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the Management Committee of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



**John Howard FCA**  
**Azets Audit Services**  
2nd Floor  
Regis House  
45 King William Street  
London  
EC4R 9AN

Dated: 29 November 2023

# DETENTION ACTION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total (pro-forma) 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	713,135	171,616	884,751	499,936	142,333	642,269
Investments	5	393	-	393	36	-	36
<b>Total income</b>		<u>713,528</u>	<u>171,616</u>	<u>885,144</u>	<u>499,972</u>	<u>142,333</u>	<u>642,305</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>671,470</u>	<u>192,098</u>	<u>863,568</u>	<u>566,763</u>	<u>124,611</u>	<u>691,374</u>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		42,058	(20,482)	21,576	(66,791)	17,722	(49,069)
Fund balances at 1 April 2022		<u>201,953</u>	<u>20,482</u>	<u>222,435</u>	<u>268,744</u>	<u>2,760</u>	<u>271,504</u>
<b>Fund balances at 31 March 2023</b>		<u><u>244,011</u></u>	<u><u>-</u></u>	<u><u>244,011</u></u>	<u><u>201,953</u></u>	<u><u>20,482</u></u>	<u><u>222,435</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Charitable Company commenced trading in April 2022 and the comparatives represent pro-forma results of the 'old' unincorporated entity for information purposes only.

# DETENTION ACTION

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	169,385		54,939	
Cash at bank and in hand		236,383		309,598	
		<u>405,768</u>		<u>364,537</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(161,757)</u>		<u>(142,102)</u>	
Net current assets			<u>244,011</u>		<u>222,435</u>
<b>Income funds</b>					
Restricted funds	14		-		20,482
Unrestricted funds			<u>244,011</u>		<u>201,953</u>
			<u>244,011</u>		<u>222,435</u>

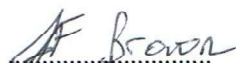
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Management Committee on 17 October 2023



John Brown  
Treasurer

Company Registration No. 13608398

# DETENTION ACTION

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2023**

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	18		(123,608)		(9,190)
<b>Investing activities</b>					
Investment income received		393		36	
		<u>393</u>		<u>36</u>	
<b>Net cash generated from investing activities</b>			393		36
<b>Financing activities</b>					
Proceeds from borrowings		50,000		-	
		<u>50,000</u>		<u>-</u>	
<b>Net cash generated from/(used in) financing activities</b>			50,000		-
			<u>50,000</u>		<u>-</u>
<b>Net decrease in cash and cash equivalents</b>			(73,215)		(9,154)
Cash and cash equivalents at beginning of year			309,598		318,752
			<u>309,598</u>		<u>318,752</u>
<b>Cash and cash equivalents at end of year</b>			<u>236,383</u>		<u>309,598</u>

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The Charitable Company was registered on 8 September 2021 and commenced trading in April 2022 with the transfer of assets from the unincorporated entity (Charity no. 1065066). The comparatives represent pro-forma results of the 'old' unincorporated entity for information purposes only.

#### 1.2 Going concern

At the time of approving the financial statements, the Management Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Management Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Grants and donations are included in the Statement of Financial Activities when the charity becomes beneficially entitled to them. Grants and donations are matched to the period for which they have been made.

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included when receivable.

#### 1.5 Expenditure

The cost of the charitable activities consists of the costs incurred by the organisation in carrying out its activities and services. It includes costs directly attributable to those activities and a share of indirect costs necessary to support them.

Governance costs comprise the costs associated with meeting the constitutional and statutory requirements of the organisation and include any audit or costs associated with the strategic management of the organisation.

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.6 Allocation and apportionment of costs

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 which relate specifically to a particular activity are allocated directly, others are apportioned between different activities on an appropriate basis e.g. time spent, floor area, per capita.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over 3 years
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#### 1.8 Debtors

Amounts receivable from donors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

#### 1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Management Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



## DETENTION ACTION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	139,835	-	-	139,835	103,036	103,036	-	-	-	-	103,036	-
Grants	573,300	171,616	171,616	744,916	396,900	396,900	142,333	142,333	142,333	142,333	539,233	539,233
	<u>713,135</u>	<u>171,616</u>	<u>171,616</u>	<u>884,751</u>	<u>499,936</u>	<u>499,936</u>	<u>142,333</u>	<u>142,333</u>	<u>142,333</u>	<u>142,333</u>	<u>642,269</u>	<u>642,269</u>

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
The Oak Foundation	196,900	-	196,900	141,917	-	141,917
The Tolkien Trust	40,000	-	40,000	40,000	-	40,000
Paul Hamlyn Foundation	66,000	-	66,000	-	60,000	60,000
Trust for London	-	52,500	52,500	-	50,000	50,000
Barrow Cadbury Trust	24,000	-	24,000	26,350	-	26,350
Esme Fairbairn Foundation	72,000	-	72,000	60,000	-	60,000
Anonymous	50,000	-	50,000	50,000	-	50,000
Joseph Rowntree Charitable Trust	89,400	-	89,400	50,300	-	50,300
AB Charitable Trust	15,000	-	15,000	15,000	-	15,000
Bromley Trust	20,000	-	20,000	13,333	-	13,333
Fairness Foundation	-	-	-	-	-	-
Global Strategic Communications Council (GSCC)	-	3,116	3,116	-	11,641	11,641
Network for Social Change	-	-	-	-	14,692	14,692
ILPA	-	-	-	-	-	-
Refugee Rights Europe	-	-	-	-	6,000	6,000
The Blue Thread	-	60,000	60,000	-	-	-
NPT Transatlantic	-	6,000	6,000	-	-	-
Sam & Bella Sebba Charitable Foundation	-	50,000	50,000	-	-	-
	<u>573,300</u>	<u>171,616</u>	<u>744,916</u>	<u>396,900</u>	<u>142,333</u>	<u>539,233</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Investment income	<u>393</u>	<u>36</u>

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Staff costs	606,945	493,949
Lived experience campaign	10,637	22,470
Training	14,581	5,365
Accountancy	3,663	2,091
Events	1,255	-
Rent	49,087	46,450
Reports & publicity	4,328	1,164
Office costs	3,021	3,697
Bad debts	-	1,500
Legal costs	7,200	8,544
Insurance	1,127	230
Printing, postage, stationery, telephone	9,814	12,726
Travel	8,275	6,916
Volunteer & staff expenses	10,326	7,933
Staff recruitment	3,850	1,534
Publications & subscriptions	5,698	6,396
IT costs	42,647	7,848
Items for detainees	9,853	3,913
Equipment	9,879	8,077
Sundries	10,661	2,389
Staff support	12,254	12,035
Interpreting	11,061	13,782
Consultancy	23,366	18,985
Independent examination	4,040	3,380
	<u>863,568</u>	<u>691,374</u>
<b>Analysis by fund</b>		
Unrestricted funds	671,470	566,763
Restricted funds	192,098	124,611
	<u>863,568</u>	<u>691,374</u>

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

(Continued)

### 7 Management Committee

None of the Management Committee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	15	13
Employment costs	2023 £	2022 £
Wages and salaries	527,559	434,966
Social security costs	52,226	42,604
Other pension costs	27,161	23,667
	606,946	501,237

No employee received emoluments of more than £60,000 (2022: none).

The key management of the charity comprise of the Management Committee.

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2022	1,783
At 31 March 2023	1,783
<b>Depreciation and impairment</b>	
At 1 April 2022	1,783
At 31 March 2023	1,783
<b>Carrying amount</b>	
At 31 March 2023	-
At 31 March 2022	-

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Amounts receivable from donors	-	34,760
Other debtors	3,837	3,997
Prepayments and accrued income	165,548	16,182
	169,385	54,939

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	50,000	-
Other taxation and social security	13,022	12,765
Deferred income	16,667	119,000
Trade creditors	7,365	5,164
Accruals and deferred income	74,703	5,173
	161,757	142,102

### 13 Deferred income

	2023 £	2022 £
Other deferred income	16,667	119,000

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 13 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	16,667	119,000
Movements in the year:		
Deferred income at 1 April 2022	119,000	72,492
Released from previous periods	(119,000)	(72,492)
Resources deferred in the year	16,667	119,000
Deferred income at 31 March 2023	16,667	119,000

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Incoming resources £	Movement in funds Resources expended £	Balance at 31 March 2023 £
Community Support Project	3,687	-	(3,687)	-
Strategic Detention Reform Project	12,985	155,420	(168,405)	-
Lived Experience Project	3,810	16,196	(20,006)	-
	20,482	171,616	(192,098)	-

The Community Support Project is an alternative to detention that provides transitional support to young ex-offenders leaving long term detention, and trains and supports them to participate in campaigning.

The Strategic Detention Reform Project aims to increase Detention Action's capacity to secure change to detention policy and a reduction in the use of detention.

The Lived Experiences Project enables migrants with experience of detention to be heard in public.

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	244,011	-	244,011	201,953	20,482	222,435
	<u>244,011</u>	<u>-</u>	<u>244,011</u>	<u>201,953</u>	<u>20,482</u>	<u>222,435</u>

# DETENTION ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	35,219	35,219
Between two and five years	-	35,219
	<u>35,219</u>	<u>70,438</u>

### 17 Related party transactions

A loan of £50,000 (2022: Nil) was issued to Detention Action by John Brown and the loan was settled on 05 April 2023. There were no other disclosable related party transactions during the year (2022 - none).

### 18 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	21,576	(49,069)
Adjustments for:		
Investment income recognised in statement of financial activities	(393)	(36)
Movements in working capital:		
(Increase) in debtors	(114,446)	(20,435)
Increase in creditors	71,988	13,842
(Decrease)/increase in deferred income	(102,333)	46,508
<b>Cash absorbed by operations</b>	<u>(123,608)</u>	<u>(9,190)</u>

### 19 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	Acquisitions and disposals £	At 31 March 2023 £
Cash at bank and in hand	309,598	(73,215)	-	236,383
Loans falling due within one year	-	50,000	(50,000)	-
	<u>309,598</u>	<u>(23,215)</u>	<u>(50,000)</u>	<u>236,383</u>