

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 2024

DETENTION ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	Katherine Astbury John Brown Hans Dibobe Jacqueline McKenzie Jennine Walker Caroline White (resigned June 2023) Sarah Layton (appointed June 2023)
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Chair	Hans Dibobe
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Treasurer	John Brown
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Charity number	1198554 (formerly 1065066)
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Company number	13608398
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Registered office	Detention Action Unit 1.8, The Green House 244-254 Cambridge Heath Road London E2 9DA
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Independent examiner	John Howard FCA Azets Audit Services 2nd Floor Regis House 45 King William Street London EC4R 9AN
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Bankers	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 2024

The Management Committee present their annual report and financial statements for the year ended 31 March 2024.

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. In January 2021, Detention Action members voted unanimously for the organisation to become incorporated.

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 2023-24, the organisation employed staff in the following posts: the Director, the Deputy Director, the Communications and Campaigns Manager, the Communications and Campaigns Officer, the Casework Manager, four Casework Coordinators, the Community Support Manager, the Community Support Officer, the Lived Experience Campaigns Coordinator, the Fundraising Officer, and the Operations Manager.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2024

Review of the year 2023-24

Summary

Detention Action 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 a 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 wherever possible. We are completing work on a new six-year 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.

Major external factors affecting us in 2023-24 included significant developments relating to the UK-Rwanda removals partnership, and the introduction of the Safety of Rwanda Bill (now Act) intended to bring the scheme into operation. We believed that 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. 2023-24 also saw the parliamentary progress and eventual passing into law of the Illegal Migration Act.

Our public campaigning has greatly increased in its ambition, reach and impact over the past six 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 through new partnerships, 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. Since 2020, 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

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

FOR THE YEAR ENDED 31 MARCH 2024

During 2023-24, we renewed and stepped up our biggest long-term advocacy goal – an end to indefinite detention in the UK through a strict 28-day time limit. We have played a lead role in this campaign since the mid-2000s and have, over the past five years, worked to develop this call into a practical and detailed policy proposal. We worked with parliamentarians to table our time limit amendment to a succession of Bills in 2019, 2020, 2021 and 2023, winning a historic first vote in the House of Lords on the amendment in 2020. Making our call for a time-limit even stronger, in September 2023 the Government published the long-awaited Brook House Inquiry report, the first ever public inquiry into inhumane and degrading treatment within detention centres, with a key recommendation being the introduction of a strict 28-day time-limit on detention. We fed in to this inquiry with detailed evidence on the prevalence of fundamental human rights concerns across the detention estate and up to the present day, not just in Brook House, in 2017 – the Inquiry Chair clearly endorsed this assessment. We are increasingly confident that it is a matter of when, not if, major reform of the detention system will be achieved.

We also carried out detailed, collaborative work to oppose the Illegal Migration Act (IMA). Receiving Royal Assent in July 2023, the IMA significantly reduces the right to claim asylum in the UK, putting a renewed focus on detention and relying on the power to remove people to a third country (principally intended to be Rwanda). The IMA significantly expands the Government's power to detain (including who and for how long) on a scale we have not seen before and reduces essential safeguarding policies and mechanisms put in place to protect the wellbeing and fundamental rights of those detained. We expected there to be a significant increase in the amount of people we see detained, along with the increased detention of vulnerable people including children and survivors of modern slavery, trafficking and torture. We worked with parliamentarians cross-party, collaborating with other civil society organisations to get significant amendments to the bill tabled, a number of which won the support of the House of Lords.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2024

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 addressing 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 behind in the UK.

We 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 22,000, our Twitter following from around 13,000 to more than 31,000, and built an Instagram following of over 9,000 from a standing start. Our spokespeople frequently appear on broadcast and print media. We have given over 150 television and radio interviews over the past two years, to local, national and international stations, particularly driven by our high-profile work opposing the Rwanda policy. 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.

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 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.

In 2023-24, 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.

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. The project's two full-time staff hold regular workshops in HMP Huntercombe and HMP Maidstone, and continue to explore and establish new referral partnerships. The non-reoffending rate of CSP clients remains very high (94%), 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 2024

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.

The continuation development of our lived experience campaigning networks, Allies for Justice (AFJ) and Families for Justice (FFJ), both of which are increasingly respected and effective change-making groups. AFJ has been particularly active in lobbying activities around both the most recent immigration acts. FFJ, a network for families affected by deportations, launched formally in 2022 and produced a milestone report exploring the hidden but profound impact of forced parental deportation on children and families. The group's work on the best interests of children affected by deportation is a key focus. A challenge over the past year has been the capacity of both groups during the demands on members' time. We plan to recruit new volunteers for both groups in 2024-25.

Our casework team recruited a group of volunteers with lived experience during the year, to ensure our frontline work is continuously reviewed through the eyes of those with personal experience of detention.

Strategic litigation

Where necessary, we pursue strategic litigation as an advocacy tool. We were not directly involved in formal legal challenges in 2023-24.

However, in frequent close collaboration with others, opposing the Rwanda removals policy has been a major focus for our work over the past two years. We were amongst the claimants in the initial stages of the judicial review that ultimately led to the ruling by the Supreme Court (in November 2023) that the policy was unlawful. This was a significant relief for thousands of people living in uncertainty and welcome news for all people seeking asylum in the UK. Early in 2024, however, the Government introduced the Safety of Rwanda Bill (now Act) to parliament, declaring that Rwanda was a safe country for people to be removed to and have their asylum claims processed. By year end we were working closely with other organisations to prepare for the active possibility of flights to Rwanda starting.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2024

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

We made several appointments to the team during the year. These were all replacing previous post-holders, with the exception of our first Fundraising Officer, who joined in August 2023. Jade Glenister joined as our new Deputy Director in June 2023, replacing James Wilson (who had been appointed as our Director in February 2023). We had 13 FTE staff members by the end of the year, with 2 vacant positions.

Our longstanding trustee Caroline White stepped down from the Management Committee in June 2023.

Sarah Layton was appointed to the Management Committee in June 2023.

Future plans

A major priority for Detention Action for 2024-25 will be the finalisation and implementation of our new, long-term organisational strategy, which will set out our priorities and direction of travel for 2024-30. We have updated our Theory of Change and are also looking at how to improve current monitoring and evaluation practices across all of our projects. We have always had a clear mission to address the injustices of immigration detention, but, as immigration policy and practices are moving faster than ever, we want to explicitly map out our trajectory and goals for the next several years. We will still quickly respond to urgent developments but also have a clear plan in place to continue working towards our overarching goals.

The change of Government and large number of new MPs, following the July 2024 election, will require us to build new parliamentary relationships as we continue our work building cross-party support for reform.

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 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 2024-25, 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 2024 amounted to £700,087 (2023: £885,144). Total expenditure for the year was £789,708 (2023: £863,568). The deficit of £89,621 (2023: surplus of £21,576) was taken to reserves.

At 31 March 2024 reserves of £154,390 (2023: £244,011) were carried forward of which £Nil were restricted.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2024

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 2024, the charity had unrestricted reserves of £154,390 . This represented some 2.5 months of operating costs.

Management Committee

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

John Brown

Hans Dibobe

Sarah Layton (appointed June 2023)

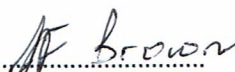
Jacqueline McKenzie

Jennine Walker

Caroline White (resigned June 2023)

Katherine Astbury

Signed on behalf of the Management Committee.



John Brown

Treasurer

Dated: 29 September 2024

DETENTION ACTION

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES ***FOR THE YEAR ENDED 31 MARCH 2024***

Law applicable to charities in England & Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards of recommended practice have been followed subject to any 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 Management Committee are responsible for keeping accounting records which 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 and the Statement of Recommended Practice "Accounting and Reporting by Charities". 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

I report to the Management Committee on my examination of the financial statements of Detention Action (the charity) for the year ended 31 March 2024.

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 ICAEW, 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: 25 November 2024

DETENTION ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	649,864	50,000	699,864	713,135	171,616	884,751
Investments	5	223	-	223	393	-	393
Total income		<u>650,087</u>	<u>50,000</u>	<u>700,087</u>	<u>713,528</u>	<u>171,616</u>	<u>885,144</u>
Expenditure on:							
Charitable activities	6	739,708	50,000	789,708	671,470	192,098	863,568
Net (expenditure)/income for the year/							
Net movement in funds		(89,621)	-	(89,621)	42,058	(20,482)	21,576
Fund balances at 1 April 2023		<u>244,011</u>	<u>-</u>	<u>244,011</u>	<u>201,953</u>	<u>20,482</u>	<u>222,435</u>
Fund balances at 31 March 2024		<u>154,390</u>	<u>-</u>	<u>154,390</u>	<u>244,011</u>	<u>-</u>	<u>244,011</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.

DETENTION ACTION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	140,566		169,385	
Cash at bank and in hand		62,468		236,383	
		<u>203,034</u>		<u>405,768</u>	
Creditors: amounts falling due within one year	12	<u>(48,644)</u>		<u>(161,757)</u>	
Net current assets			<u>154,390</u>		<u>244,011</u>
Income funds					
Unrestricted funds			<u>154,390</u>		<u>244,011</u>
			<u>154,390</u>		<u>244,011</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 2024.

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 29 September 2024



John Brown
Treasurer

Company Registration No. 13608398

DETENTION ACTION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	17		(124,138)		(123,608)
Investing activities					
Investment income received		223		393	
		<u>223</u>		<u>393</u>	
Net cash generated from investing activities			223		393
Financing activities					
Proceeds from borrowings		-		50,000	
Repayment of borrowings		(50,000)		-	
		<u>(50,000)</u>		<u>50,000</u>	
Net cash (used in)/generated from financing activities			(50,000)		50,000
Net decrease in cash and cash equivalents			(173,915)		(73,215)
Cash and cash equivalents at beginning of year			236,383		309,598
Cash and cash equivalents at end of year			<u>62,468</u>		<u>236,383</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	50,614	-	50,614	139,835	-	139,835
Grants	599,250	50,000	649,250	573,300	171,616	744,916
	<u>649,864</u>	<u>50,000</u>	<u>699,864</u>	<u>713,135</u>	<u>171,616</u>	<u>884,751</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
The Oak Foundation	224,500	-	224,500	196,900	-	196,900
The Tolkien Trust	40,000	-	40,000	40,000	-	40,000
Paul Hamlyn Foundation	66,000	-	66,000	66,000	-	66,000
Trust for London	-	50,000	50,000	-	52,500	52,500
Barrow Cadbury Trust	24,000	-	24,000	24,000	-	24,000
Esmee Fairbairn Foundation	60,000	-	60,000	72,000	-	72,000
Anonymous	-	-	-	50,000	-	50,000
Joseph Rowntree Charitable Trust	42,750	-	42,750	89,400	-	89,400
AB Charitable Trust	22,000	-	22,000	15,000	-	15,000
Bromley Trust	20,000	-	20,000	20,000	-	20,000
Global Strategic Communications Council (GSCC)	-	-	-	-	3,116	3,116
The Blue Thread	-	-	-	-	60,000	60,000
NPT Transatlantic	-	-	-	-	6,000	6,000
Sam & Bella Sebba Charitable Foundation	-	-	-	-	50,000	50,000
This Day Foundation	50,000	-	50,000	-	-	-
Michael & Betty Little Trust	50,000	-	50,000	-	-	-
	<u>599,250</u>	<u>50,000</u>	<u>649,250</u>	<u>573,300</u>	<u>171,616</u>	<u>744,916</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Investment income	<u>223</u>	<u>393</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Staff costs	605,788	606,945
Lived experience campaign	2,025	10,637
Training	6,192	14,581
Accountancy	10,203	3,663
Events	-	1,255
Rent	54,276	49,087
Reports & publicity	1,342	4,328
Office costs	2,064	3,021
Legal costs	-	7,200
Insurance	1,261	1,127
Printing, postage, stationery, telephone	10,871	9,814
Travel	9,064	8,275
Volunteer & staff expenses	4,507	10,326
Staff recruitment	1,507	3,850
Publications & subscriptions	5,441	5,698
IT costs	30,560	42,647
Items for clients	8,526	9,853
Equipment	2,576	9,879
Interpreting	11,055	11,061
Sundries	3,921	10,661
Staff support	11,555	12,254
Consultancy	4,694	23,366
Independent examination	2,280	4,040
	<u>789,708</u>	<u>863,568</u>
Analysis by fund		
Unrestricted funds	739,708	671,470
Restricted funds	50,000	192,098
	<u>789,708</u>	<u>863,568</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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:

	2024 Number	2023 Number
	14	15
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	508,250	527,559
Social security costs	72,987	52,226
Other pension costs	24,551	27,161
	<u>605,788</u>	<u>606,946</u>

No employee received emoluments of more than £60,000 (2023: 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 2024

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	1,783
At 31 March 2024	1,783
Depreciation and impairment	
At 1 April 2023	1,783
At 31 March 2024	1,783
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	3,837	3,837
Prepayments and accrued income	136,729	165,548
	140,566	169,385

12 Creditors: amounts falling due within one year

	2024 £	2023 £
	Notes	
Borrowings	-	50,000
Other taxation and social security	13,125	13,022
Deferred income	13	16,667
Trade creditors	2,876	7,365
Other creditors	3,079	-
Accruals and deferred income	4,564	74,703
	48,644	161,757

13 Deferred income

	2024 £	2023 £
Other deferred income	25,000	16,667

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	25,000	16,667
Movements in the year:		
Deferred income at 1 April 2023	16,667	119,000
Released from previous periods	(16,667)	(119,000)
Resources deferred in the year	25,000	16,667
Deferred income at 31 March 2024	25,000	16,667

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:

	Movement in funds		
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £
Lived Experience Project	-	50,000	(50,000)
	-	50,000	(50,000)

The Lived Experience 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 2024

15 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:

	2024 £	2023 £
Within one year	51,906	35,219
Between two and five years	207,626	-
	<u>259,532</u>	<u>35,219</u>

16 Related party transactions

A loan of £50,000 was issued to Detention Action by John Brown in the prior year. The loan was settled on 05 April 2023. An additional loan of £50,000 was issued to Detention Action by John Brown on 05 May 2023. The loan was settled on 09 June 2023. There were no other disclosable related party transactions during the year.

17 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(89,621)	21,576
Adjustments for:		
Investment income recognised in statement of financial activities	(223)	(393)
Movements in working capital:		
Decrease/(increase) in debtors	28,819	(114,446)
(Decrease)/increase in creditors	(71,446)	71,988
Increase/(decrease) in deferred income	8,333	(102,333)
Cash absorbed by operations	<u>(124,138)</u>	<u>(123,608)</u>

18 Analysis of changes in net funds

The charity had no debt during the year.