

Charity registration number 1198554 (formerly 1065066) (England and Wales)

Company registration number 13608398

DETENTION ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DETENTION ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

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

DETENTION ACTION

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DETENTION ACTION

MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Management Committee present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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 2024-25, 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 Lead, and the Operations Manager.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

Review of the year 2024-25

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 an 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.

Key priorities for Detention Action during 2024-25 included work around the UK-Rwanda removals partnership until its cancellation, and parliamentary engagement and briefing targeted in particular at new MPs following the July 2024 general election.

Our public campaigning has greatly increased in its ambition, reach and impact over the past seven years. We now regularly reach thousands of people through our online campaigns and communications. We continued to lead on promoting community-based Alternatives to Detention (ATDs) through our Community Support Project (CSP). 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, and we continued to coordinate two 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.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

Campaigning and parliamentary work

A major focus for Detention Action from spring 2022 to summer 2024 was direct support to people facing potential removal under the UK-Rwanda removals partnership, and campaigning work in opposition to the policy. In 2022, we were joint claimants in the initial landmark legal action against the policy. This led in due course to the Supreme Court finding the policy unlawful in its ruling of November 2023. In Spring 2024, we spoke out against the legislation designed to enable the policy (the Safety of Rwanda Act). We made a successful urgent appeal to the UN's Special Rapporteurs on trafficking, torture and the human rights of migrants. We petitioned the government and campaigned to highlight the airlines taking money to deliver people into danger. In May 2024, the Home Office carried out raids across the country, detaining more than 100 people. Our Casework team was a lifeline for 32 of the people detained, providing emotional support and advice and connecting them to qualified lawyers. All of those detained were later released. The Rwanda policy was cancelled following the general election.

The 2024 general election saw an unprecedented number of new MPs enter parliament. Backed by research, we knew that many of them would be unfamiliar with the realities of immigration detention and the need for urgent systemic changes. Seeing this as an opportunity, we worked with key sector partners to create a series of briefings aimed at introducing MPs and the public to the facts, figures and realities of immigration detention in the UK, along with recommendations for reform. We joined a parliamentary event in coordination with the Joint Council for Welfare of Immigration (JCWI) and asked Detention Action's 23,000 email supporters to share the briefings with their local MPs. The briefings had been shared over 600 times by the end of 2024. Central to our recommendations was the call for an end to indefinite detention in the UK, playing a lead role in this campaign since the mid-2000s. By year end, we were working with parliamentarians to explore potential amendments to the Border Security, Asylum & Immigration Bill (2025), including proposals for a strict 28-day time limit to detention with 96 hours as the maximum time a person could be held without judicial oversight.

Casework

Our staff casework team continued to oversee the work of a large team of volunteers, delivering wide-ranging support to people held in Harmondsworth and Colnbrook 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.

In 2024-25, 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 face the possibility of detention under immigration powers following a criminal conviction. During the year we continued to hold regular workshops in HMP Huntercombe. The non-reoffending rate of CSP clients remains high (94%), and client feedback on support received remains very positive.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

We currently coordinate two lived experience campaigning networks, Allies for Justice (AFJ) and Families for Justice (FFJ). A challenge has been the capacity of both groups due to demands on their volunteer members' time. We plan to recruit additional volunteers for AFJ during 2025-26.

Over the past two years, our Casework team have recruited a group of volunteers with lived experience (Advocacy Liaison Volunteers), to ensure our frontline work is continuously reviewed through the eyes of those with personal experience of detention.

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

There were no changes to our board of trustees during 2024-25.

We welcomed a new Communications and Campaigns Officer in May 2024 and a new Casework Coordinator in November 2024, both replacing previous post-holders.

We had 13.8 FTE staff members by the end of the year.

Future plans

A major priority for Detention Action for 2025-26 will be the finalisation and implementation of our new, long-term organisational strategy, which will set out our priorities and direction of travel for 2025-30. 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 2025-26, 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 2025 amounted to £791,893 (2024: £700,087). Total expenditure for the year was £798,939 (2024: £789,708). The deficit of £7,046 (2024: deficit of £89,621) was taken to reserves.

At 31 March 2025 reserves of £147,344 (2024: £154,390) were carried forward of which £1,622 were restricted.

DETENTION ACTION

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

FOR THE YEAR ENDED 31 MARCH 2025

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 2025, the charity had unrestricted reserves of £145,721. This represented some 2.5 months of operating costs.

Management Committee

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

Katherine Astbury

John Brown

Hans Dibobe

Jacqueline McKenzie

Jennine Walker

Sarah Layton

Signed on behalf of the Management Committee.



John Brown

Treasurer

Dated: 4 November 2025

DETENTION ACTION

STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

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.

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

I report to the Management Committee on my examination of the financial statements of Detention Action (the charity) for the year ended 31 March 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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
United Kingdom

Dated: 24 November 2025

DETENTION ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	578,314	213,579	791,893	649,864	50,000	699,864
Investments	5	-	-	-	223	-	223
Total income		578,314	213,579	791,893	650,087	50,000	700,087
Expenditure on:							
Raising funds	6	270	-	270	-	-	-
Charitable activities	7	586,712	211,957	798,669	739,708	50,000	789,708
Total expenditure		586,982	211,957	798,939	739,708	50,000	789,708
Net (expenditure)/income for the year/							
Net movement in funds		(8,668)	1,622	(7,046)	(89,621)	-	(89,621)
Fund balances at 1 April 2024		154,390	-	154,390	244,011	-	244,011
Fund balances at 31 March 2025		145,722	1,622	147,344	154,390	-	154,390

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

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	22,412		140,566	
Cash at bank and in hand		305,726		62,468	
		<u>328,138</u>		<u>203,034</u>	
Creditors: amounts falling due within one year	13	(180,794)		(48,644)	
Net current assets			<u>147,344</u>		<u>154,390</u>
Income funds					
Restricted funds	16		1,622		-
Unrestricted funds			<u>145,722</u>		<u>154,390</u>
			<u>147,344</u>		<u>154,390</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 2025.

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 4 November 2025


John Brown
Treasurer

Company Registration No. 13608398

DETENTION ACTION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		243,258		(124,138)
Investing activities					
Investment income received		-		223	
Net cash generated from investing activities			-		223
Financing activities					
Repayment of borrowings		-		(50,000)	
Net cash used in financing activities			-		(50,000)
Net increase/(decrease) in cash and cash equivalents			243,258		(173,915)
Cash and cash equivalents at beginning of year			62,468		236,383
Cash and cash equivalents at end of year			305,726		62,468

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 or grantors 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 2025

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 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	50,847	1,535	52,382	50,614	-	50,614
Grants	527,467	212,044	739,511	599,250	50,000	649,250
	<u>578,314</u>	<u>213,579</u>	<u>791,893</u>	<u>649,864</u>	<u>50,000</u>	<u>699,864</u>

4 Grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
The Oak Foundation	180,050	-	180,050	224,500	-	224,500
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	-	33,333	33,333	-	50,000	50,000
Barrow Cadbury Trust	1,000	22,917	23,917	24,000	-	24,000
Esmee Fairbairn Foundation	60,000	3,129	63,129	60,000	-	60,000
Joseph Rowntree Charitable Trust	41,750	-	41,750	42,750	-	42,750
AB Charitable Trust	22,000	-	22,000	22,000	-	22,000
Bromley Trust	46,667	-	46,667	20,000	-	20,000
This Day Foundation / TBT	-	3,400	3,400	-	-	-
This Day Foundation	50,000	-	50,000	50,000	-	50,000
Michael & Betty Little Trust	-	-	-	50,000	-	50,000
Network For Social Change	20,000	-	20,000	-	-	-
The Legal Education Foundation	-	15,000	15,000	-	-	-
The Henry Smith Foundation	-	40,833	40,833	-	-	-
City Bridge Foundation	-	38,432	38,432	-	-	-
Comic Relief	-	52,917	52,917	-	-	-
Evan Cornish Foundation	-	2,083	2,083	-	-	-
	<u>527,467</u>	<u>212,044</u>	<u>739,511</u>	<u>599,250</u>	<u>50,000</u>	<u>649,250</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Total	Unrestricted funds
	2025	2024
	£	£
Investment income	-	223
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Advertising	270	-
	<u> </u>	<u> </u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	620,344	605,788
Training	7,190	6,192
Accountancy	3,586	10,203
Lived experience campaign	350	2,025
Rent	57,807	54,276
Reports & publicity	467	1,342
Legal costs	500	-
Insurance	1,304	1,261
Printing, postage, stationery, telephone	4,049	10,871
Travel	8,309	9,064
Volunteer & staff expenses	6,701	4,507
Staff recruitment	587	1,507
Publications & subscriptions	3,250	5,441
IT costs	30,625	30,560
Items for clients	8,016	8,526
Equipment	8,389	2,576
Interpreting	18,732	11,055
Staff support	10,375	11,555
Sundries	2,257	3,921
Office costs	2,237	2,064
Consultancy	894	4,694
Independent examination	2,700	2,280
	<u>798,669</u>	<u>789,708</u>
Analysis by fund		
Unrestricted funds	586,712	739,708
Restricted funds	211,957	50,000
	<u>798,669</u>	<u>789,708</u>

8 Management Committee

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

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>14</u>	<u>14</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9	Employees	(Continued)	
	Employment costs	2025 £	2024 £
	Wages and salaries	543,706	508,250
	Social security costs	47,324	72,987
	Other pension costs	29,314	24,551
		<u>620,344</u>	<u>605,788</u>

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	1,783
At 31 March 2025	<u>1,783</u>
Depreciation and impairment	
At 1 April 2024	1,783
At 31 March 2025	<u>1,783</u>
Carrying amount	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	3,837	3,837
Prepayments and accrued income	18,575	136,729
	<u>22,412</u>	<u>140,566</u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		14,072	13,125
Deferred income	14	157,834	25,000
Trade creditors		3,536	2,876
Other creditors		-	3,079
Accruals		5,352	4,564
		<u>180,794</u>	<u>48,644</u>

14 Deferred income

	2025 £	2024 £
Other deferred income	<u>157,834</u>	<u>25,000</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>157,834</u>	<u>25,000</u>
Movements in the year:		
Deferred income at 1 April 2024	25,000	16,667
Released from previous periods	(25,000)	(16,667)
Resources deferred in the year	<u>157,834</u>	<u>25,000</u>
Deferred income at 31 March 2025	<u>157,834</u>	<u>25,000</u>

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>29,314</u>	<u>24,551</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		
	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025
	£	£	£
Wellbeing Project	-	1,800	(178)
	<u> </u>	<u> </u>	<u> </u>
			1,622
			<u> </u>

The Wellbeing Project aims to promote the mental health and wellbeing of Detention Action's employees and volunteers, to support them to carry out the charity's activities in a sustainable manner.

17 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:

	2025 £	2024 £
Within one year	53,802	51,906
Between two and five years	215,210	207,626
	<u> </u>	<u> </u>
	269,012	259,532
	<u> </u>	<u> </u>

18 Related party transactions

There were no disclosable related party transactions during the year.

19 Cash generated from/(absorbed by) operations	2025 £	2024 £
Deficit for the year	(7,046)	(89,621)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(223)
Movements in working capital:		
Decrease in debtors	118,154	28,819
(Decrease) in creditors (excluding deferred income)	(684)	(71,446)
Increase in deferred income	132,834	8,333
	<u> </u>	<u> </u>
Cash generated from/(absorbed by) operations	243,258	(124,138)
	<u> </u>	<u> </u>

DETENTION ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

20 Analysis of changes in net funds

The charity had no material debt during the year.