

PENRITH AND EDEN REFUGEE NETWORK

England & Wales · Charity number 1202270

Details

Other names PERN

Status Registered

Legal form CIO

Registered 2023-03-09

Register [View on the Charity Commission register](#)

Contact

Address Mostyn Hall
Friargate
Penrith
Cumbria
CA11 7XR

Phone 07775750054

Email hello@pern.org.uk

Website <https://www.penrithandedenrefugeenetwork.org/>

Activities

Objects: THE OBJECTS OF THE CIO TO BE CARRIED OUT IN PENRITH, CUMBRIA AND THE SURROUNDING AREA ARE: (A) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE, AND THEIR DEPENDANTS, FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF DISCRIMINATION OR SOCIAL AND ECONOMIC DISADVANTAGE ON THE GROUNDS OF RACE OR ETHNIC ORIGIN, INCLUDING THOSE WITH REFUGEE OR IMMIGRANT STATUS. (B) THE PREVENTION OR RELIEF OF POVERTY AMONG INDIVIDUALS WHO ARE EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF DISCRIMINATION OR SOCIAL AND ECONOMIC DISADVANTAGE ON THE GROUNDS OF RACE OR ETHNIC ORIGIN, INCLUDING THOSE WITH REFUGEE OR IMMIGRANT STATUS, THROUGH THE PROVISION OF EMERGENCY GRANTS OF FINANCIAL ASSISTANCE. (C) THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING AND GOOD RELATIONS BETWEEN THE GENERAL PUBLIC AND PEOPLE OF DIFFERENT RACES AND ETHNICITIES, INCLUDING THOSE WITH REFUGEE OR IMMIGRANT STATUS.

Activities: We promote social inclusion, equality and diversity and prevent or relieve poverty for those excluded from society, or parts of society, as a result of discrimination or disadvantage on the grounds of race or ethnic origin, including those with refugee or immigrant status. We operate in Penrith, Cumbria and the surrounding area.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£277,692	£150,873	-	-
2024-08-31	£224,634	£111,855	-	-

Trustees

Name	Role	Appointed
ALISON MARY ROSS		2019-09-23
EMMA ELIZABETH DOROTHEA GRAY		2020-09-23
Robert Postlethwaite LLB		2021-10-11
SAIT KUZU		2022-08-29

PENRITH AND EDEN REFUGEE NETWORK

England & Wales - Charity number 1202270

Accounts

Charity registration number: 1202270

Penrith and Eden Refugee Network

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Penrith and Eden Refugee Network

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Penrith and Eden Refugee Network

Reference and Administrative Details

Trustees	Sait Kuzu Robert Postlethwaite Emma Gray Alison Ross
Charity Registration Number	1202270
Principal Office	Mostyn Hall Friargate Penrith Cumbria CA11 7XR
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Penrith and Eden Refugee Network

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution adopted 09/03/2023.

Recruitment and appointment of trustees

The first Trustees were active members of the association from which the charity emerged. All four Trustees were re-elected by PERN members at the first AGM, which was held on 17 May 2024 and the second AGM which was held on 2 December 2024.

Objectives and activities

Objects and aims

The objects of the CIO to be carried out in Penrith, Cumbria and the surrounding area are:

- (a) To promote social inclusion for the public benefit by preventing people, and their dependants, from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of discrimination or social and economic disadvantage on the grounds of race or ethnic origin, including those with refugee or immigrant status.
- (b) The prevention or relief of poverty among individuals who are excluded from society, or parts of society, as a result of discrimination or social and economic disadvantage on the grounds of race or ethnic origin, including those with refugee or immigrant status, through the provision of emergency grants of financial assistance.
- (c) The promotion of equality and diversity for the public benefit by promoting activities to foster understanding and good relations between the general public and people of different races and ethnicities, including those with refugee or immigrant status.

Penrith and Eden Refugee Network

Trustees' Report (continued)

Objectives, strategies and activities

- New Refugee Support, including First Steps Housing
- PERN Legal & Info
- PERN English

We prioritise these three services because they are ‘upstream interventions’ - initiatives designed to prevent destitution and empower asylum seekers and refugees to be independent.

Everything we do is underpinned by PERN’s core values:

- Lived experience voice and leadership
- Inclusion of sanctuary seekers including the most vulnerable
- Independence and empowerment
- Anti-racism
- Providing a professional service at the highest possible level of quality

We are a values-led organisation based on solidarity rather than charity, with a working practice of ‘nothing about me without me’. This ensures we are person-centred, listen and act upon this learning. PERN’s ambition is to be an alliance of refugees and those who have lived longer in the UK.

All of our services are guided by the people who use them. For example, on PERN’s frontline, 75% of the New Refugee Support team, and 63% of our Legal and Info team, have lived experience as an asylum seeker, refugee or immigrant.

In the course of the year, we expanded our board to six members, and now 50% of the board have direct lived experience as asylum seekers. One of our four trustees has direct lived experience as an asylum seeker. We expect this number to increase in future years because lived experience empowerment is at the heart of PERN, and we believe that the people best placed to shape our services are those who use them.

Through our users’ experience, we know that once a person learns English, gains refugee status, secures a job and finds safe housing, they can live an independent, dignified life, contributing socially and economically to UK society without ongoing reliance on third sector or statutory support.

Penrith and Eden Refugee Network

Trustees' Report (continued)

New Refugee Support, including First Steps Housing

For new refugees in Carlisle and West Cumbria.

Once granted refugee status, asylum seekers are given 28 days' notice of eviction from section 95 accommodation. The vast majority end up homeless or at risk of homelessness. More than 90% of the people PERN works with are homeless or at risk of becoming homeless. We have had to give out rough-sleeping kits to some people.

Many new refugees have to sofa surf until a housing solution is found. They tell us that in order to become independent they need a job and a safe place to live, and this is why we offer employment support along with help in finding a home.

We are the only organisation in Cumbria providing specialist housing support for new refugees who have come through the asylum route.

Our New Refugee Support (NRS) service found homes for over 50 refugees in its first year of operation and provided support for finding employment and navigating life. 30 people found a safe home in PERN-related shared houses, 6 via our "Rent a Room" scheme, and we supported a further 14 people to obtain private rentals.

In the first three months of our new work linking with Cumbrian employers, we supported 23 refugees to secure jobs.

NRS provided support with a wide array of practical needs together with creating social connections, friendship and real belonging to the local community. We have a strong team of volunteers with a structured training programme. Support includes accessing health appointments and Universal Credit, applications for travel documents and opening bank accounts, and we provide a comprehensive orientation package to new families who arrive through family reunion.

PERN Legal and Information

For asylum seekers in Barrow, West Cumbria and Carlisle.

Cumbria became an asylum dispersal area in 2022. There were then, and still are, no legal aid immigration lawyers in Cumbria, so PERN stepped up to create the county's first legal information centre for asylum seekers.

PERN Legal and Info is now an IAA3 regulated service and in the year to April 2025, we acted on 266 case files, including 85 asylum appeals. This service is also accessed by people with no recourse to public funds (NRPF), who are an extremely vulnerable group with a high risk of destitution.

We opened a second Legal and Info office in Barrow this year, to support asylum seekers in that part of Cumbria.

Penrith and Eden Refugee Network

Trustees' Report (continued)

PERN English Classes

For asylum seekers in Carlisle.

Asylum seekers are not permitted to attend Government-funded English classes for the first six months after arrival. They have many needs, including trauma/ mental health issues, isolation and poverty.

We run two centres in Carlisle, with classes on two days a week, each for two-hours. On average, 16 volunteers a week run the service, which is open almost every single week of the year.

We deliver 4 levels of English classes, including for complete beginners. We provide classes to an average of 60 students a week, amounting, over the reporting period of this TAR, to approximately 3000 student attendances.

The classes help people improve their English so they can become independent and be ready for work. Volunteers create a welcome, safe, and trusting environment to identify and support any additional needs that attendees may have, including registering with GPs and accessing Carlisle College courses.

Penrith Welcomes Diversity

We continue our welcome and support for all people of minoritised ethnic and migrant background in Penrith and surrounding area through our weekly English Club; community outreach events, pastoral care and some 1-2-1 case work. In summer 2025, the leadership of this group passed to a local refugee, who has stepped up very effectively.

Education and Campaigning

Activities included an all-day stall in the town centre as part of the UK's Refugee Week, to raise awareness of the facts about refugees and asylum seekers via our updated Myth Busters fact sheet (produced in conjunction with another local refugee support group) and through talking to passers-by. We held a well-attended Great Get Together picnic, which was reported positively in the local newspaper (The Cumberland and Westmorland Herald). We continued to encourage refugees and asylum seekers to speak for themselves, and several did so, including on BBC Radio Cumbria. We continued to foster contact with our local MP about the UK Government's increasingly hardline policy towards immigration, and about national and local intimidation and racism directed towards asylum seekers, refugees and immigrants.

We hosted the multimedia, interactive Escape to Safety exhibition at Carlisle College with over 800 students participating, most of whom would be regarded as a hard to reach audience.

Essential role of our volunteers

Volunteer roles include information and advice, English teaching and personal support. We could not function to the level we do without our volunteers' time, professionalism and dedication.

Over half of our 50 active volunteers have direct lived experience. PERN has been at the forefront of having asylum seekers in mainstream volunteer roles within our organisation. It is our culture to enable asylum seekers and refugees, whilst supporting people through tough times. We work in ways that are trauma informed and multi-lingual enabling asylum seekers and refugees to thrive in the PERN culture.

We actively identify and challenge structural and institutional bias and barriers to deep listening to the lived experience voice and participation. In 2024 we ran a lived experience leadership programme, funded by Ben and Jerry's Foundation. From the cohort of 14 participants, over half are now active as volunteers or representing PERN in the media on local and regional radio and television, and at formal meetings, including with local councillors and MPs.

Penrith and Eden Refugee Network

Trustees' Report (continued)

Public benefit

Our three main services promote social inclusion by assisting refugees and asylum seekers to integrate into society. Once people have refugee status, they need a home and job, in order to become economically active and play a meaningful role in the communities in which they live. Our services support people who are at risk of homelessness and destitution. More broadly, we promote equality and diversity for the public benefit through our educational and campaigning activities, promoting activities to foster understanding and good relations between people of all different races and ethnicities, including those with refugee or immigrant status.

Our beneficiaries are very marginalised and by helping them build trust and make connections with the local community through our activities, we contribute to social cohesion.

The majority of asylum seekers will eventually be granted refugee status to stay in the UK. As asylum seekers they are preparing to make a new life here. Once granted refugee status they will be eligible to work so learning English is an important part of helping them to be economically active in the future. Cumbria, in particular, needs adults of working age to join the local workforce.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In the absence of sufficient statutory support for asylum seekers and refugees, who are a highly vulnerable group, PERN took on the essential but tough stuff of legal services and homelessness prevention for new refugees. We run these to a high standard, informed by and in large part delivered by our users and by people with lived experience.

Our **New Refugee Service with First Steps Housing** was started during this year to deliver long-term, person-centred support for new refugees to survive, navigate life and thrive. A key achievement was developing our 4 pathways to homelessness prevention:

1. 'Rent a Room to a Refugee' lodging scheme
2. Shared housing in partnership with private philanthropic landlords
3. Jobs pathway - supporting people to move from zero hours contracts to permanent contracts, enabling them to move from sofa surfing to private rental
4. Advocacy for a few extremely vulnerable people to get social housing

This service established homelessness prevention solutions, including the PERN Rent a Room Scheme, relationships with philanthropic landlords and an effective pathway out of homelessness through our employer links work.

There is still so much more we want to do, but this service has made an excellent start.

Similarly, our regulated **Legal and Info service** is unique in Cumbria, where there are no legal aid immigration solicitors. This year, we expanded this service to another area of Cumbria, to ensure that asylum seekers living in Barrow were more easily able to access legal advice.

This year we uplifted our regulation for PERN Legal and Info from IAA2 to IAA3 in asylum and protection work. This enables the service to support asylum appeal work.

We professionalised our services by building case management systems, and some of our freelancers became employees. Increased costs (NIC, pension, sick and holiday pay) were outweighed by the increased stability for the individuals concerned. By year end, we had four members of staff, one of whom is fulltime, and the others are part-time.

Penrith and Eden Refugee Network

Trustees' Report (continued)

We were able to make a difference by continuing to provide regular, quality English classes and legal support in a safe environment where people feel they belong. We have seen that coming to English classes and getting support in the arduous process of applying for asylum helps people prepare for a new life in the UK, reduces their isolation and helps prevent a decline in mental health.

Refugees who are in Penrith and Eden on resettlement projects were supported through our **Penrith Welcomes Diversity** activities. This strand of our work includes people of all minoritised ethnic background, some of whom experience social exclusion, microaggressions and hostility (sometimes amounting to hate crimes) on account of race or ethnicity. Our activities - which are coordinated by a resettled refugee - included a weekly English conversation group and outings. This gives our beneficiaries somewhere to belong and a supportive community to feel part of, as well as practical skills helping them to navigate life in the UK (e.g. English comprehension) and fun experiences to help make positive memories together.

We continued to work closely with other voluntary organisations in Cumbria, such as the Carlisle Refugee Action Group, Westmorland and Furness Refugee Support group and Multicultural Furness. We also strengthened our links with national refugee organisations such as the Refugee Council and the No Access to Accommodation Network (NACCOM). We were invited to NACCOM's national conference to speak about PERN Legal and Info and our New Refugee Support service, including First Steps Housing.

In August 2024 across the UK there were anti-migrant, anti-refugee, Islamophobic demonstrations and riots led by the Far Right. Carlisle was a target and we were key to communicating to our beneficiaries how to keep safe. We supported people emotionally and in reporting racist incidents and crimes to the police.

As a regulated immigration service, the PERN office was a target. We put in place security measures to protect our staff, volunteers and users at the centres we operate from. During the year we continued to risk assess and put in place further measures including security cameras at the Carlisle office. The hostility continued in waves throughout the year, and we continue to be very vigilant.

PERN had an impact in significant ways in ensuring that the voices of lived experience were present in places where discussions and decisions about asylum seekers and refugees were being made. Here are some examples:

- In September 2024, in response to the anti-immigrant riots, there was a conference called by the Local Authorities to reinvigorate community safety, partnership and cohesion. The predominant focus in including people was on local authority staff, not the wider community. PERN's policy is that if someone is attending a conference who does not have lived experience, they should be accompanied by someone with lived experience so we invited two people with lived experience to attend with us. They were in the minority but it was notable that their presence changed the tone of conversations. Conference members could no longer talk, 'about asylum seekers and refugees' because they were in the room.
- In February 2025, Cumberland Network of Sanctuary held its first conference day. There were no conference speakers from people with lived experience, which was against PERN's ways of working. In consultation with the event organiser, two people from the PERN Leadership training weekend became speakers on relevant topics. Alongside this, members of the two most advanced PERN English classes attended, thus ensuring that more than half conference attendees had 'lived experience'. At the June 2025 Conference other organisations had followed PERN's example and brought along 'experts by experience.'

Penrith and Eden Refugee Network

Trustees' Report (continued)

Financial review

We are in a stable financial position. As indicated in the end of year accounts the charity is able to meet the expenditure of all current contractual financial commitments.

We have enough committed funding to secure most of our essential services for part of the year ahead. We have robust financial planning in place and have a high expectation of securing funding beyond this.

Trustees are seeking to increase the amount of reserves held to provide additional financial security to the charity.

We are confident of the financial future because we have good governance, sound systems, clear strategy based on our values and a good reputation. We have excellent financial planning that has enabled us to grow and are now developing a strategy and plan to diversify our income.

However, we face the uncertainty of local authority funding and it is evident that grant/ trust funding is increasingly hard to secure.

Policy on reserves

We hold reserves to ensure contractual financial commitments can be made in the event of charity closure and to ensure stability and sustainability of our services in the event of unforeseen financial requirements. We review our policy yearly.

The annual report was approved by the trustees of the charity on ~~..02/02/2026..~~ and signed on its behalf by:



.....
Robert Postlethwaite
Trustee

Penrith and Eden Refugee Network

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ~~02/02/2026~~... and signed on its behalf by:



.....
Robert Postlethwaite
Trustee

Penrith and Eden Refugee Network

Independent Examiner's Report to the trustees of Penrith and Eden Refugee Network

Independent examiner's report to the trustees of Penrith and Eden Refugee Network

I report to the trustees on my examination of the accounts of Penrith and Eden Refugee Network (the Charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

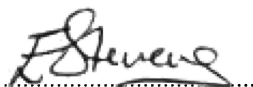
Independent examiner's statement

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 the Chartered Institute of Public Finance and Accountancy (CIPFA), 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 02/02/2026.....

Penrith and Eden Refugee Network

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total (18 months) 2024 £
Income and Endowments from:					
Donations and legacies	2	5,028	-	5,028	29,178
Charitable activities	3	868	271,796	272,664	195,456
Total Income		<u>5,896</u>	<u>271,796</u>	<u>277,692</u>	<u>224,634</u>
Expenditure on:					
Charitable activities	5	(3,769)	(147,104)	(150,873)	(112,428)
Total Expenditure		<u>(3,769)</u>	<u>(147,104)</u>	<u>(150,873)</u>	<u>(112,428)</u>
Net income		2,127	124,692	126,819	112,206
Gross transfers between funds		(346)	346	-	-
Net movement in funds		1,781	125,038	126,819	112,206
Reconciliation of funds					
Total funds brought forward		<u>34,299</u>	<u>106,251</u>	<u>140,550</u>	<u>28,344</u>
Total funds carried forward	13	<u><u>36,080</u></u>	<u><u>231,289</u></u>	<u><u>267,369</u></u>	<u><u>140,550</u></u>

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

The funds breakdown for the period is shown in note 13.

Penrith and Eden Refugee Network

Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

		Unrestricted £	Restricted £	Total (18 months) 2024 £
	Note			
Income and Endowments from:				
Donations and legacies	2	29,178	-	29,178
Charitable activities	3	<u>-</u>	<u>195,456</u>	<u>195,456</u>
Total Income		<u>29,178</u>	<u>195,456</u>	<u>224,634</u>
Expenditure on:				
Charitable activities	5	<u>(7,765)</u>	<u>(104,663)</u>	<u>(112,428)</u>
Total Expenditure		<u>(7,765)</u>	<u>(104,663)</u>	<u>(112,428)</u>
Net movement in funds		21,413	90,793	112,206
Reconciliation of funds				
Total funds brought forward		<u>12,886</u>	<u>15,458</u>	<u>28,344</u>
Total funds carried forward	13	<u><u>34,299</u></u>	<u><u>106,251</u></u>	<u><u>140,550</u></u>


The notes on pages 14 to 22 form an integral part of these financial statements.

Penrith and Eden Refugee Network

(Registration number: 1202270)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,607	2,152
Current assets			
Debtors	10	972	1
Cash at bank and in hand	11	<u>266,333</u>	<u>139,897</u>
		267,305	139,898
Creditors: Amounts falling due within one year	12	<u>(1,543)</u>	<u>(1,500)</u>
Net current assets		<u>265,762</u>	<u>138,398</u>
Net assets		<u><u>267,369</u></u>	<u><u>140,550</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	231,289	106,251
Unrestricted income funds			
Unrestricted funds		<u>36,080</u>	<u>34,299</u>
Total funds	13	<u><u>267,369</u></u>	<u><u>140,550</u></u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on ~~..02/02/2026..~~ and signed on their behalf by:



.....
Sait Kuzu
Trustee

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Penrith and Eden Refugee Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

2 Income from donations and legacies

	Unrestricted funds	Total	Total (18 months)
	General	2025	2024
	£	£	£
Donations and legacies;			
Donations from individuals	626	626	-
Grants, including capital grants;			
Grants from companies	4,402	4,402	29,178
	<u>5,028</u>	<u>5,028</u>	<u>29,178</u>

3 Income from charitable activities

	Unrestricted funds	Restricted	Total	Total (18 months)
	General	funds	2025	2024
	£	£	£	£
Service income	347	-	347	-
Sundry receipts	521	-	521	-
Grants & donations	-	271,796	271,796	195,456
	<u>868</u>	<u>271,796</u>	<u>272,664</u>	<u>195,456</u>

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Westmorland & Furness	-	100,487	100,487
Cumberland Council	-	84,717	84,717
The National Lottery Community Fund	-	71,092	71,092
Furness Refugee Support	-	15,000	15,000
Penrith Charities	-	500	500
Diana Parker Trust	2,000	-	2,000
NACCOM	1,100	-	1,100
Street Pastors	1,000	-	1,000
Adult ESL at Brook/Anne Summers	302	-	302
Sundry grants & donations	626	-	626
	<u>5,028</u>	<u>271,796</u>	<u>276,824</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total (18 months) 2024 £
Project and Outreach Costs	207	4,634	4,841	-
Equipment and Furniture	-	440	440	-
Wages, NI & pension	374	37,995	38,369	7,324
Freelancers	784	69,728	70,512	55,796
Purchases	-	-	-	27,516
Rent and Building	-	12,460	12,460	7,737
Volunteering and Scholarships	1,103	5,149	6,252	-
Training	-	2,952	2,952	2,242
Insurance	-	1,635	1,635	1,384
Bank Charges	-	72	72	95
Marketing and Publicity	-	978	978	1,521
Subscriptions	-	561	561	256
Computers and Phones	-	2,235	2,235	1,026
Office, legal & professional	-	2,303	2,303	2,664
Items for Refugees and Asylum Seekers	595	3,225	3,820	-
Travel and Subsistence	161	2,737	2,898	3,946
Sundry expenses	-	-	-	348
Depreciation	545	-	545	573
	<u>3,769</u>	<u>147,104</u>	<u>150,873</u>	<u>112,428</u>

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2025 £	(18 months) 2024 £
Staff costs during the year were:		
Wages and salaries	36,733	7,192
Pension costs	<u>1,636</u>	<u>132</u>
	<u>38,369</u>	<u>7,324</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	(18 months) 2024 No
Average number of employees	<u>2</u>	<u>2</u>

3 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,636 (2024 - £132).

No employee received emoluments of more than £60,000 during the year

7 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,170	-
	<u>1,170</u>	<u>-</u>

8 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

9 Tangible fixed assets

	Fixtures & fittings £	Total £
Cost		
At 1 September 2024	2,725	2,725
At 31 August 2025	2,725	2,725
Depreciation		
At 1 September 2024	573	573
Charge for the year	545	545
At 31 August 2025	1,118	1,118
Net book value		
At 31 August 2025	1,607	1,607
At 31 August 2024	2,152	2,152

10 Debtors

	2025 £	2024 £
Prepayments	972	-
Other debtors	-	1
	972	1

11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	456	-
Cash at bank	265,877	139,897
	266,333	139,897

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	373	-
Accruals	1,170	1,500
	1,543	1,500

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

13 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Unrestricted funds					
<i>General</i>					
General	34,299	5,896	(3,769)	(346)	36,080
Restricted funds					
Document Translation	-	-	(346)	346	-
Winter Clothes for Families	-	500	(500)	-	-
PERN Legal and Info (Cumberland)	62,258	51,039	(33,512)	-	79,785
PERN Legal and Info (Westmorland and Furness)	-	86,000	(8,554)	-	77,446
PERN New Refugee Support	22,195	13,728	(25,820)	-	10,103
PERN English	2,391	5,550	(3,450)	-	4,491
Penrith Welcomes Diversity	10,175	19,987	(6,857)	-	23,305
RC North East and Cumbria Region	-	71,092	(56,566)	-	14,526
Overheads	-	2,500	(1,712)	-	788
Management Costs	-	21,400	(3,761)	-	17,639
Places of Sanctuary	3,529	-	(325)	-	3,204
Computer Equipment (Fibus)	713	-	(711)	-	2
Leadership Development	4,990	-	(4,990)	-	-
Total restricted funds	<u>106,251</u>	<u>271,796</u>	<u>(147,104)</u>	<u>346</u>	<u>231,289</u>
Total funds	<u><u>140,550</u></u>	<u><u>277,692</u></u>	<u><u>(150,873)</u></u>	<u><u>-</u></u>	<u><u>267,369</u></u>

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Document Translation - Translation of documents from multiple languages into English as required for presentation as evidence for asylum claims or other formal process.

Winter Clothes for Families - Provision of clothing tokens for low income refugee or asylum seeker families.

PERN Legal and Info (Cumberland) - Service provision of legal and non-legal advice and support for asylum claims and refugee rights.

PERN Legal and Info (Westmorland and Furness) - Service provision of legal and non-legal advice and support for asylum claims and refugee rights.

PERN New Refugee Support - Activities and services to support the integration of new refugees.

PERN English - Provision of English classes and other relevant education and learning activities to support learning English.

Penrith Welcomes Diversity - Work relating to community cohesion and the inclusion of refugees and all those who are black, brown or minoritised heritage or ethnic backgrounds in the Penrith and Eden area.

RC North East and Cumbria Region - To provide direct and indirect support for the avoidance of destitution and the integration of asylum seekers and refugees in North Cumbria.

Overheads - Non-staffing costs relating to running the charity.

Management Costs - Salary and freelance costs for the leadership, management and administration of the charity.

Places of Sanctuary - 'Lived experience' talent development and the amplification of the voice of refugees.

Computer Equipment (Fibrus) - Technology to enable effective activities and services of PERN.

Leadership Development - Development and training for 'lived experience' people of asylum and refugee status.

The transfer from the General fund to the Document Translation fund is to cover the deficit on this activity.

Previous period comparison

The previous period's fund analysis figures have not been included for comparison because sufficiently detailed records are not available for that period and the format of the accounts used in the previous period were not complete and did not meet the formatting reporting requirements as per the Charities SORP.

Penrith and Eden Refugee Network

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

14 Analysis of net assets between funds

	Unrestricted		2025
	General £	Restricted £	Total funds £
Tangible fixed assets	1,607	-	1,607
Current assets	36,016	231,289	267,305
Current liabilities	<u>(1,543)</u>	<u>-</u>	<u>(1,543)</u>
Total net assets	<u>36,080</u>	<u>231,289</u>	<u>267,369</u>

	Unrestricted		2024
	General £	Restricted £	Total funds £
Tangible fixed assets	2,152	-	2,152
Current assets	33,647	106,251	139,898
Current liabilities	<u>(1,500)</u>	<u>-</u>	<u>(1,500)</u>
Total net assets	<u>34,299</u>	<u>106,251</u>	<u>140,550</u>

15 Related party transactions

There were no related party transactions in the year.

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

PENRITH AND EDEN REFUGEE NETWORK

England & Wales - Charity number 1202270

Accounts



Trustees' Annual Report for the period

From 9 March 2023 To 31st August 2024

Charity name: Penrith and Eden Refugee Network

Charity registration number: 1202270

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(a) To promote social inclusion for the public benefit by preventing people, and their dependants, from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of discrimination or social and economic disadvantage on the grounds of race or ethnic origin, including those with refugee or immigrant status.</p> <p>(b) The prevention or relief of poverty among individuals who are excluded from society, or parts of society, as a result of discrimination or social and economic disadvantage on the grounds of race or ethnic origin, including those with refugee or immigrant status, through the provision of emergency grants of financial assistance.</p> <p>(c) The promotion of equality and diversity for the public benefit by promoting activities to foster understanding and good relations between the general public and people of different races and ethnicities, including those with refugee or immigrant status.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Penrith and Eden Refugee Network's main activities were as follows:</p> <p>Penrith Welcomes Diversity For all people of minoritized ethnic and migrant background in Penrith and surrounding area: weekly English Club; Women's group meetings; Art and Wellbeing</p>

	<p>workshops with partner organisation BlueJam; multiple community outreach events; 1-2-1 case work.</p> <p>PERN English Classes: For asylum seekers in Carlisle; We run two centres, with classes on two days a week. On average, 16 volunteers a week run the service, which is open almost every single week of the year. We deliver 4 levels of English classes, alongside personal support for students including registering with GPs and accessing Carlisle College courses. Since April 2024 we have provided classes to an average of 50 students a week, including 5-10 complete beginners. Over the reporting period of this TAR we have had around 3600 student attendances each for a two hour English class.</p> <p>PERN Legal and Information: For asylum seekers in West Cumbria and Carlisle; weekly drop-in for asylum application and asylum rights alongside wide ranging triage of other queries. In July 2023 this service gained OISC Level 2 registration in asylum and protection (OISC number N202331531). This service was initially volunteer-led; we now have two part-time paid workers in addition to the volunteers, and an office base in Carlisle. For the four month period from May 2024 to August 2024, we have dealt with 14 asylum claims; 3 family reunions; advised on more than 22 non-legal/ information/ rights issues; and made 21 successful lawyer referrals.</p> <p>PERN Rent a Room scheme: For new refugees at risk of homelessness service development July/ August 2023. Under this scheme new refugees lodge in local homes (paying a basic rent). We moved quickly on this project when people in the Carlisle hotels started to be granted refugee status, and some, having had good experience of living in Carlisle, wanted to remain local. We have also supported people into medium and long-term housing, mostly using PERN's local contacts. From May 2024 to July 2024 , we supported 20 people into private housing. 2 people into social housing, 5 people who were sofa surfing/ street homeless and 1 person into a council hostel.</p> <p>New Refugee Support: For new refugees in Carlisle: this service</p>
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		<p>began in December 2023 and works hand-in-hand with our homelessness prevention work. It provides long-term, person-centred support and guidance for new refugees to navigate life and thrive in the UK, including support on finding a job and housing and claiming benefits. We supported 29 people over the period.</p> <p>Multiple community events: Including an all-day stall in the town centre during Refugee Week with a new 'myth-buster' publication we co-wrote with a refugee organisation based in Carlisle to raise awareness of the truth about migration; a members' Anti-Racist learning event led by Anti-Racist Cumbria; fundraisers for Ukrainian refugees; contact with our local MP about the UK Government's Illegal Migration Bill and raising concern about national and local intimidation and racism directed towards asylum seekers.</p> <p>Escape to Safety: we partnered with Carlisle College and Carlisle Refugee Action Group to host Escape to Safety, an interactive, multimedia walk-through exhibition (designed by Global Link). We held it at Carlisle College, where students, lecturers and the general public put themselves in asylum-seekers' shoes and listened to and experienced refugees' stories as they navigated through the exhibit and completed activities. Over the 10 days over 900 students completed the Exhibition experience and were supported by 27 volunteers and a freelance Project Manager.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit. This has been taken into account while planning and delivering all charity activities as well as while determining how best to utilise grants and funds.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	<p>Volunteer roles at Penrith and Eden Refugee Network include befriending, English teaching and session support, as well as information and advice giving. We had approximately 55 active volunteers at any one time and are so grateful for their support.</p> <p>Our volunteers have helped us immeasurably in delivering our activities for the public benefit. We could not function to the level we do without their time and dedication.</p>
Other		N/A

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<p>This year our priority was social and economic needs of housing and work, leading to better mental health / wellbeing and social inclusion for asylum seekers, refugees and migrants. We have provided essential practical support to refugees and asylum seekers, who are a highly disadvantaged, vulnerable group, making a positive difference to their lives.</p> <p>Refugees on resettlement schemes have lived in Cumbria for many years, and many more arrived under the UK government Homes for Ukraine Scheme in 2022. Asylum seekers began to arrive in Carlisle in April 2022, and were mostly housed in two hotels.</p> <p>By June 2023 there were 390 asylum places between the two Carlisle hotels. In December 2023 the two hotels were closed but meantime the Home Office have procured 296 places in community houses in Carlisle and West Cumbria.</p> <p>Asylum seekers are not eligible for universal credit and do not have the right to work. They are not permitted to attend Government-funded English classes for the first six months after arrival. They have many needs, including trauma/ mental health issues, isolation and poverty.</p> <p>One of our key aims is to reduce the despair, isolation and near destitution of asylum seekers by empowering them to make the best lives possible through practical support, friendship and upstream</p>

	<p>interventions to foster self-reliance and independence.</p> <p>We were able to make a difference by providing regular, quality English classes and legal support in a safe environment where people feel they belong. Both the language classes and Legal and Information workshops built trust between asylum seekers and volunteers, and are places where people are able to express concerns and get help.</p> <p>We have seen that coming to English classes and getting support in the arduous process of applying for asylum helps the students prepare for a new life in the UK, reduces their isolation and helps prevent a decline in mental health.</p> <p>Everyone seeking asylum must make a claim to the Home Office. This process requires legal support. There is a national crisis in the availability of even basic legal information, and there are no immigration lawyers at all in Cumbria. Our Legal and Information service provided beneficiaries access to relevant legal information in a safe environment of mutual support and solidarity. This is the only service of its kind in the area, and our provision of this made a positive difference to beneficiaries' lives, while helping them to navigate a complex system.</p> <p>Our beneficiaries are very marginalised and by helping them build trust and make connections with the local community through our activities, we are also contributing to social cohesion. The majority of asylum seekers (well over 80%) will be granted refugee status to stay in the UK. As asylum seekers they are preparing to make a new life here. Once granted refugee status they will be eligible to work so learning English is an important part of helping them to be economically active in the future. Cumbria, in particular, needs adults of working age to join the local workforce.</p> <p>Refugees who are in Penrith and Eden on resettlement projects were supported through our Penrith Welcomes Diversity activities. This strand of our work supports people of all minoritised ethnic background, some of whom experience social exclusion, microaggressions and hostility (sometimes amounting to hate crime) on account of their race or ethnicity.</p> <p>Our activities included a weekly conversation group and Women's group. We ran weekly art and wellbeing workshops jointly with BlueJam Arts CIC, an arts organisation in Penrith. We held two exhibitions in a local gallery to celebrate work by</p>
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	<p>members of our diverse community. Several outings were organised, especially for families, such as a visit to the Greggs local factory, a picnic in the park and a tea at a local church. This gave our beneficiaries somewhere to belong and a supportive community to feel part of, as well as practical skills helping them to navigate life in the UK (e.g. English comprehension) and fun experiences to help make positive memories together.</p> <p>Here are examples of some of the events we held for members and for the wider public, all of which helped to foster understanding and good relations:</p> <p>Stall in town centre in June 2023, as part of the UK's 245th Refugee Week, to raise awareness of the facts about refugees and asylum seekers via our myth-busters publication and through talking to passers-by. Asylum seekers from Eritrea, Ukraine, Afghanistan and Syria spoke about why they sought sanctuary in the UK. We also collected signatures for letters to our local MP Neil Hudson, objecting to the UK Government's approach to migration policy, in particular the plan to deport asylum seekers to Rwanda.</p> <p>We wrote press releases for most of these events, which were published in the Cumberland and Westmorland Herald. Where possible we encourage refugees and asylum seekers to speak for themselves, so they have agency in their own stories.</p> <p>We work closely with other voluntary organisations in Cumbria, such as the Carlisle Refugee Action Group, Westmorland and Furness Refugee group. We are grateful for support from churches such as St John's and St Augustine's in Carlisle and Carlisle College, which provide venues for our English classes and legal workshops.</p> <p>We have also become closer to the group, Anti Racist Cumbria (ARC), through the need that we recognise to challenge our own unconscious biases and for solidarity against the racially-motivated microaggressions and hate that some refugees and asylum seekers experience. We held an Anti-Racist Learning Event for PERN members in March 2023, at which ARC spoke powerfully, and we also joined them in standing against a far-right hate march that was planned against asylum seekers in Carlisle, also in March 2023.</p> <p>In the summer of 2024, we responded to the racist anti-immigrant Islamophobic rioting. We contacted</p>
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		<p>our members, some of whom felt under direct threat and many of whom felt highly unsettled by the violence. Despite this, many people told us that they know the violence is committed by a tiny minority and they recognise the overwhelming kindness and decency in their communities.</p> <p>The riots were and are a stark reminder of the importance of PERN's values and of our work in protecting and enabling the most vulnerable and in promoting understanding, justice and compassion.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>We are in a stable financial position. As indicated in the end of year accounts the charity is able to meet the expenditure of current and future planned activities.</p> <p>On 31st August 2024 we had £139,897 in the bank.</p> <p>£121,251 of this is grant income, which is restricted and carried over to the next financial year. This is enabling all of our services to continue.</p> <p>£3339 is donations that have been reserved for items for asylum seekers, which is not covered by other funding. This includes things like school shoes, bus fares to meetings, and emergency food costs.</p> <p>Of the remaining £15,307:</p> <ul style="list-style-type: none"> - £10,000 is held reserves - £5307 is unrestricted income <p>Over the almost 18 months that this report covers, we spent £111,855.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to ensure contractual financial commitments can be made in the event of activity or charity closure and to ensure stability and sustainability of activities in the event of unforeseen financial requirements. The Trustees regard the reserves held to be adequate to meet the above.
Amount of reserves held	Para 1.22	£10,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties; we intend to continue as we have been into 2024-25.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Our principal source of funding was trusts and grants, as well as donations from organisations.</p> <p>From March 2023 to August 2024 we were grateful to receive grants from:</p>
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		<ul style="list-style-type: none"> - Cumberland Council - Westmorland and Furness Council - The National Lottery (Reaching Communities) - Cumbria CVS - LandAid - The Ben and Jerries Foundation - NACCOM - Cumbria Community Foundation, including support from Fibrus - Frieda Scott Charitable Trust - Hadfield Trust <p>We would also like to thank the generous companies and individuals who donated to our cause over this time. We would particularly like to thank SPB Computers.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The principal risk facing the charity is not being able to meet increased demand for the services of the charity with regard to supporting asylum seekers, new refugees and undocumented people. The charity has plans in place for growth including organisation readiness and application preparation for further grants in order to remedy this.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The first Trustees were active members of the association which the charity emerged from. The constitution states all stand down at the first AGM. Four of the initial Trustees were re-elected by PERN members at the first AGM, which was held on 17 May 2024.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A

Reference and Administrative details

Charity name	Penrith and Eden Refugee Network
Other name the charity uses	PERN
Registered charity number	1202270
Charity's principal address	Penrith and Eden Refugee Network C/O Mostyn Hall, Friargate, Penrith, CA11 7XR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Gray		Whole Year	N/A
2	Alison Ross		Whole Year	N/A
3	Robert Postlethwaite		Whole Year	N/A
4	Sait Kuzu		Whole Year	N/A
5	Sue Castle-Clark		Until 31st March 2023	N/A

Corporate Trustees - Not applicable

Funds held as custodian trustees on behalf of others - Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

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Declarations

<p>The trustees declare that they have approved the trustees' report above.</p> <p>Signed on behalf of the charity's trustees</p>			
	Signature(s)	<i>Robert Postlethwaite</i>	<i>Emma Gray</i>
	Full name(s)	Robert Postlethwaite	Emma Gray
	Position (eg Secretary, Chair, etc)	Chair of Trustees	Trustee
	Date	2024-10-27	2024-10-28

Signature Certificate

Reference number: IVMQS-ELJAK-RF9MZ-XUGUS

Signer

Timestamp

Signature

Robert Postlethwaite

Email: robertpostlethwaite@googlemail.com
Shared via link

Sent: 25 Oct 2024 09:42:57 UTC
Viewed: 27 Oct 2024 13:36:54 UTC
Signed: 27 Oct 2024 13:37:29 UTC

Robert Postlethwaite

IP address: 86.150.248.207
Location: Harringay, United Kingdom

Emma Gray

Email: emma_gray25@hotmail.com
Shared via link

Sent: 25 Oct 2024 09:42:57 UTC
Viewed: 28 Oct 2024 14:15:56 UTC
Signed: 28 Oct 2024 14:16:28 UTC

Emma Gray

IP address: 109.154.68.131
Location: Keswick, United Kingdom

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28 Oct 2024 14:16:28 UTC

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**PENRITH AND EDEN REFUGEE NETWORK
UNAUDITED ACCOUNTS
FOR THE PERIOD 9 MARCH 2023 TO 31 AUGUST 2024**

**Penrith and Eden Refugee Network
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**Penrith and Eden Refugee Network
Charity Details
For the Period 9 March 2023 to 31 August 2024**

Charity

Mostyn Hall
Friargate
Penrith
CA11 7XR

Accountants

Charlton Baker
7-7c Snuff Street
Devizes
Wiltshire
SN10 1DU

**Penrith and Eden Refugee Network
Accounts Approval Statement
For the Period 9 March 2023 to 31 August 2024**

I approve these unaudited accounts which comprise a Receipts and Payments accounts, Balance Sheet and related notes.
I acknowledge my responsibility for the accounts including the provision of all the information and explanations necessary for the completion.

Signed

Alison Ross

Date

2024-10-25

**Penrith and Eden Refugee Network
Accountants' Report
For the Period 9 March 2023 to 31 August 2024**

Chartered Accountants' Report to Penrith and Eden Refugee Network on the Unaudited Financial Information of Penrith and Eden Refugee Network

In accordance with the engagement letter dated we have prepared for your approval the financial information of Penrith and Eden Refugee Network for the year ended 31 August 2024 which comprises the Receipts and Payments accounts, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to you in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the financial information of Penrith and Eden Refugee Network and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at ICAEW Technical Release 08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Penrith and Eden Refugee Network for our work or for this report.

You have approved the financial information of Penrith and Eden Refugee Network for the year ended 31 August 2024 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Signed



.....
Charlton Baker
7-7c Snuff Street
Devizes
Wiltshire
SN10 1DU

**Penrith and Eden Refugee Network
Receipts and Payments Accounts
For the Period 9 March 2023 to 31 August 2024**

	31 August 2024	
	£	£
Unrestricted Income		
Donations (unrestricted income)		14,178
Grants and subsidies received (unrestricted income)		15,000
		<u>29,178</u>
Cost of Sales		
Purchases	27,516	
Freelancer costs	55,796	
		<u>83,312</u>
		(54,134)
GROSS PROFIT		
Restricted Income		
Donations (restricted income)	500	
Grants and subsidies received (restricted income)	194,956	
		<u>195,456</u>
		<u>141,322</u>
Expenditure		
Wages and salaries	7,192	
Employers pensions - defined contributions scheme	132	
Staff training	2,242	
Travel and subsistence expenses	3,946	
Office rental and room hire	7,737	
Computer software, consumables and maintenance	370	
Insurance	1,384	
Printing, postage and stationery	1,164	
Advertising and marketing costs	1,521	
Telecommunications and data costs	656	
Accountancy fees	1,500	
Subscriptions	256	
Bank charges	95	
Sundry expenses	348	
		<u>28,543</u>
		112,779
Depreciation		
Depreciation	573	
		<u>573</u>
		112,206

**Penrith and Eden Refugee Network
Balance Sheet
As At 31 August 2024**

	Notes	31 August 2024	
		£	£
FIXED ASSETS			
Tangible Assets	2		2,152
CURRENT ASSETS			
Cash at bank and in hand		139,897	
Net wages		1	
		139,898	
CURRENT LIABILITIES			
Accruals and deferred income		1,500	
NET CURRENT ASSETS			138,398
TOTAL ASSETS LESS CURRENT LIABILITIES			140,550
NET ASSETS			140,550
CAPITAL ACCOUNT			
Balance at 9 March 2023			28,344
Balance for the period/year			112,206
Balance Carried Forward			140,550

Penrith and Eden Refugee Network
Notes to the Accounts
For the Period 9 March 2023 to 31 August 2024

1. Accounting Policy
Reserves Policy

Penrith and Eden Refugee Network has one bank account on the balance sheet. The closing balance on this account at 31st August 2024 is £139,896.90. However, £124,589.16 of this balance is restricted income. The remaining balance of £15,307.74 is unrestricted funds and £10,000 of this is official reserves that is in line with their reserves policy and is set aside for emergency situations.

2. Tangible Assets

	Fixtures & Fittings £
Cost	
As at 9 March 2023	195
Additions	2,530
As at 31 August 2024	2,725
Depreciation	
As at 9 March 2023	39
Provided during the period	534
As at 31 August 2024	573
Net Book Value	
As at 31 August 2024	2,152
As at 9 March 2023	156

Signature Certificate

Reference number: UTZYQ-UPALE-NDFTF-8CTAU

Signer

Alison Ross

Email: ali@parhelia.org.uk
Shared via link

Sent:

25 Oct 2024 09:52:11 UTC

Viewed:

25 Oct 2024 10:15:43 UTC

Signed:

25 Oct 2024 10:24:20 UTC

Signature



IP address: 51.241.85.95

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Page 1 of 1



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Section A

Independent Examiner's Report

Report to the trustees

Charity Name
PENRITH AND EDEN REFUGEE NETWORK

On accounts for the year
ended

9th MARCH 2023 – 31st AUGUST 2024
Charity no (if any) 1202270

Set out on pages

1
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended **31 / 08 / 2024**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: *E Killington*

Date: 14/10/2024

Name: ELLIE KILLINGTON

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address: 7-7c SNUFF STREET, DEVIZES, WILTSHIRE, SN10 1DU

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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