



FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

Registered Charity number - 1065066

**Detention Action
Report of the Management Committee
For the year ended 31 March 2020**

Legal and Administrative Information

Registered Charity number
1065066

Management Committee

Kate Astbury
John Brown
Hans Dibobe
Christine Shearer
Jennine Walker
Caroline White
Ishiaba Kasonga (appointed September 2019)
Elizabeth Bowles (resigned June 2020)

Chair

Caroline White

Treasurer

John Brown

Registered Office

Detention Action
Unit 1.8, The Green House
244-254 Cambridge Heath Road
London
E2 9DA

Independent Examiner

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

Bank

The Cooperative Bank
1 Balloon Street
Manchester M60 4EP

Detention Action

Report of the Management Committee

For the year ended 31 March 2020

The Management Committee present their report and the independently examined Financial Statements for the year ended 31 March 2020.

PRINCIPAL ACTIVITY

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

ORGANISATIONAL STRUCTURE

Detention Action (formerly London Detainee Support Group) is a registered charity (charity no. 1065066). It was established as an unincorporated association in 1993. The governing document is the constitution which was last amended on 25 September 2017. Detention Action is controlled by a management committee which is elected by Detention Action members at the annual general meeting. Any individual may become a member of Detention Action. The members of the management committee are the trustees of Detention Action for the purposes of charity law.

During the year, the organisation employed staff in the following posts: the Director, the Deputy Director, the Campaigns and Digital Manager, three Advocacy Coordinators, the Community Support Coordinator, and the Office Manager.

REVIEW OF THE YEAR 2019-20

Summary

Detention Action remains clear in its mission. We seek fundamental reform of immigration detention in the UK, and an end to indefinite detention. We seek to achieve this through wide-ranging advocacy and campaign activities. We continue to offer direct emotional and practical support to people detained through our frontline service.

Despite the unavoidable context of ongoing political turbulence, Brexit uncertainty, and (in 2020) the immense and ongoing impact of COVID-19, it remains a time of unprecedented progress for detention reform, and Detention Action continues to play a lead role in the campaign for change. The strands of our advocacy work have been converging as detention reform in the UK begins to become a reality, and we have made substantial parliamentary progress towards ending indefinite detention, as detailed below. The call for a 28-day time limit has also been backed by more influential bodies in the past year, including the Home Affairs Select Committee and the Joint Committee on Human Rights.

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

We continue to lead on promoting community-based Alternatives to Detention (ATDs), which will be an essential part of the radical shift ahead. Sir Stephen Shaw's second review into detention, published in July 2018, made important recommendations concerning ATDs, including a call for our Community Support Project (CSP) to be expanded. The CSP enjoyed an exceptionally successful year.

The Freed Voices group of experts-by-experience now routinely lead calls for reform in the media and at public events. This new visibility is inseparable from the radically increased visibility of detention in the media and public debate.

Our casework team continue 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.

During 2019-20, we also expanded our advocacy to challenge other human rights abuses within the immigration system, for example surrounding deportation law and charter flights.

Detention Action
Report of the Management Committee
For the year ended 31 March 2020

REVIEW OF THE YEAR 2019-20

Campaigns work and detention reform

The current position of the campaign for detention reform in the UK, with genuine and imminent hope for positive change, is the result of years of sustained and effective campaigning by Detention Action and our partner organisations. Through our own lobbying and campaigns and the work of our Freed Voices group, we have led an informal coalition of civil society and parliamentarians working to end indefinite detention and introduce a time limit of 28 days. In recent years, we have succeeded in mainstreaming detention reform, leading all the main opposition parties to make manifesto pledges to end indefinite detention at the past three General Elections.

During 2019, we drafted an amendment to the Immigration and Social Security Coordination (EU Withdrawal) Bill (2019), which was then tabled by a coalition of cross-party MPs. The amendment would have set an absolute time limit of 28 days, with robust safeguards in place throughout the process. We secured nearly 90 MPs' signatures to the amendment, from across all parties, and built a wider alliance of over 50 civil society organisations in support. The Bill ultimately stalled due to the prorogation of Parliament and eventual general election. However, the amendment's rigour and the support it enjoyed continues to provide a platform for us to achieve our primary campaign goal. As of August 2020, we are working to build further support across parliament for a similar amendment to be attached to the new Immigration Bill, and are securing important new allies in our efforts.

Since 2015, the Government has closed four detention centres (Haslar, Dover, The Verne and Campsfield), and announced in July 2020 the intended closure of a further IRC (Morton Hall). The Home Office has pledged to reduce the scale and lengths of detention. Our work contributed to a sustained reduction in the numbers of people detained between 2015 (when a total of 32,447 were held over the year) and 2018 (24,748). However, since 2018, the progress on the numbers of people being detained has stalled, with 24,443 people being held during 2019. Only 39% of detainees are ultimately removed from the country, underlining that powers to detain are used as far from a last resort. It seems likely that Brexit will lead to the increasing use of detention. We continue to see people detained for shockingly long periods of time: during 2019, 8% of our clients were detained for over a year, with two having been detained for over two years. We believe that the fundamental change needed remains the introduction of a strict 28-day time limit on immigration detention, with automatic judicial oversight over any detentions longer than 96 hours and robust safeguards for all people held under immigration powers.

Whilst we continue to seek legislative change to end the horrors of indefinite detention, building public awareness and support for the case for reform remains vital. Following the creation of a new post – Campaigns and Digital Manager – in January 2019, we have significantly increased our online presence and social media activity. We now have a mailing list of over 10,000 supporters, from a base of fewer than 1000 at the start of 2019. We have over 17,000 Twitter followers, an increase of several thousand in just the first half of 2020.

This growth in support is allowing us to run increasingly impactful online action. For example, our petition calling for the review of all detentions in the context of COVID-19 gained 12,500 signatures. Our petition calling for an end to indefinite detention had gained almost 5,000 signatures by August 2020.

**Detention Action
Report of the Management Committee
For the year ended 31 March 2020**

REVIEW OF THE YEAR 2019-20

Casework

In 2019/20 we supported over 1000 people in immigration detention in Harmondsworth and Colnbrook IRCs in London, Morton Hall IRC in Lincolnshire, and in prisons in the London area.

We held 23 workshops in Harmondsworth and Colnbrook IRCs and in HMP Pentonville, which enabled us to reach out to new clients and to renew relationships with people who were already in touch with us by telephone. These workshops allowed us to provide face-to-face information, advice and emotional support to 520 migrants, with half of our clients contacting us for the first time this way. We also ran 11 workshops in the Sahara Unit, the small unit for women inside Colnbrook. Through these sessions, we were able to support women who were often newly detained, and were able to provide vital emotional support, orientation and referrals at a particular moment of crisis. Our freephone service was available five days a week, run by trained volunteers with the support of our Advocacy Coordinators.

We offered 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.

Our volunteer visitors made 210 visits to our most vulnerable and isolated clients, meeting one-to-one on a regular basis to support them throughout their time in detention. Visits are a vital connection with the outside world and a space in which clients are able to develop strong trust relationships to enable them to better cope with the extreme stress of immigration detention. A further 399 clients were provided with regular, proactive telephone support from a dedicated staff member or volunteer.

Community Support Project (CSP)

The CSP, our unique and innovative alternatives to detention project, was outstandingly successful during 2019-20. The project works with people who would otherwise be detained under immigration powers following a criminal conviction. It received a record number of referrals during the year and has been operating at full capacity since summer 2019. The non-reoffending rate of CSP clients remains very high (92%). Sir Stephen Shaw's second review into immigration detention (published July 2018) recommended the expansion of the CSP, and we are now recruiting for a second CSP member of staff. We are also planning to develop a network of agencies working on ATD projects to share best practice and cooperate on advocacy.

Freed Voices

We provided training, support and facilitation to enable the Freed Voices group of experts-by-experience to take on an increasingly prominent role in leading campaigning for change.

The group has doubled in size over the past year and now has 20 active members. We supported group members in taking a lead role in meeting MPs and giving first-hand testimony online and in person, and being at the forefront of our advocacy. A Freed Voices member was appointed as a Detention Action trustee during 2019. We launched a new logo and website, giving the group a distinct identity and platform. Articles from members appeared in the Guardian, Metro and the Independent website. Members also participated in significant Government consultations (on healthcare in detention and the bail system).

**Detention Action
Report of the Management Committee
For the year ended 31 March 2020**

REVIEW OF THE YEAR 2019-20

Freed Voices – continued

In response to the COVID-19 challenges, Freed Voices wrote a directly letter to the Home Secretary and produced written evidence to the Home Affairs Committee inquiry into the virus. The group have also provided support to those still detained during the pandemic, with members producing short blogs with their messages of solidarity for people in detention.

Charter flights and automatic deportation

We advocated for reform to other aspects of the current immigration system. In February 2020, we brought a legal challenge in relation to a charter flight removing people to Jamaica. We argued that those held in the Heathrow IRCs prior to the flight had been denied access to justice due to a month of extensive telephone signal issues at the centres. As a result of our challenge, at least 25 individuals were removed from the flight. Our successful and high-profile challenge sparked a national debate around the deportation of long-term British residents who receive a 12-month sentence.

We have subsequently established a support and campaigning group for those affected by deportations to Jamaica.

Response to COVID-19

In March 2020, we initiated a legal challenge to the Home Office in relation to its response to the virus in the detention context. Through our frontline work we had uncovered an alarming lack of protection in place for those detained, from a lack of soap and basic information to very limited testing or isolation arrangements. We commissioned an expert report which predicted that COVID-19 could infect around 60% of the detained population. We also argued that no-one should be being held in detention in the current circumstances, as detention is only meant to be used to facilitate removal from the UK and this is currently impossible in the vast majority of cases. This legal action pressurised the Home Office into releasing hundreds of people (and changing its policy on detention), with fewer than 400 people being held in IRCs by the end of April 2020 (from a total of over 1200 at the start of 2020).

Impact of COVID-19 on Detention Action

Operationally, COVID-19 has unavoidably impacted on Detention Action's work since March 2020. However, we were able to transfer our operations onto a remote footing with few issues, a decision we made shortly before national restrictions were introduced in mid-March. Although our casework in particular is not something we would wish to run on a remote basis in normal circumstances, the majority of our support to clients is provided by telephone and therefore we were able to adapt our services in a straightforward way, with staff and volunteers working from home. Despite the temporary reduction in the size of the detention estate described above, the numbers detained at the Heathrow IRCs and in prison under immigration powers remained significant, with those still held in desperate situations and increasing distress. Our frontline service remained busy throughout lockdown; as of August 2020 we continued to run our helpline remotely and were (during Spring 2020) frequently working with over a hundred clients at once. We remain committed to providing the best possible support to vulnerable individuals whilst redoubling our efforts to achieve long-term systemic change.

Financially, we were in a stable financial position at the start of lockdown and did not need to consider furloughing staff. We have since redoubled our fundraising efforts, which have been very successful, in particular thanks to generous additional support from a number of our existing funders. We therefore do not envisage particular financial challenges in the short-to-medium term. However, we are of course keenly aware of the very challenging economic times ahead on a national level, and will consider this carefully in our planning for the future.

Detention Action
Report of the Management Committee
For the year ended 31 March 2020

FUTURE PLANS

Amongst heightened levels of global uncertainty in light of COVID-19, we will continue to keep up the pressure for detention reform at this critical moment for our campaign. We will strengthen further the cross-party consensus we have built to end indefinite detention and ensure fundamental reform of the system takes place.

Freed Voices 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.

We will look to expand the work of Community Support Project significantly, recruiting a second member of staff to run the project. We will develop the work to reach more people and strengthen the case for community-based alternatives to detention.

Our frontline work visiting and supporting clients in detention will continue. In addition to the centres in which we already work, we will look to begin work across the prison system, as the proportion of people held under immigration powers in prisons rather than IRCs continues to rise.

We will continue to expand the ambition and scope of our advocacy and campaigning work, amid Brexit and deeply concerning proposed changes to the immigration system. In particular, we intend both to scrutinise future charter flights and lead a wider campaign for the end to the current automatic deportation rules, which we believe are deeply unjust.

We will develop our online campaigns work further in 2020-21, exploring innovative ways of building our base and engaging our existing supporters in eye-catching and powerful campaigns.

FINANCE REVIEW

Income for the year ended 31 March 2020 amounted to £357,526 (2019: £393,977). Total expenditure for the year was £481,467 (2019: £382,450). The deficit of £123,941 (2019: surplus £11,527) was taken to reserves.

At 31 March 2020 a reserve of £144,091 (2019: £268,032) was carried forward in which all of it was unrestricted funds. (see note 10 for more information).

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 have 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 review the level of reserves on a quarterly basis and the reserves policy on an annual basis.

At 31 March 2020, the charity had unrestricted reserves of £144,091 (2019: £191,365). This represented some 4.5 months of operating costs.

Detention Action
Report of the Management Committee
For the year ended 31 March 2020

Responsibilities of the Management Committee

The Management Committee (also known as the trustees) are responsible for preparing the Management Committee Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of the charity for that period. In preparing those 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 2015 (FRS 102);
- 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;
- 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 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.

Signed on behalf of the management committee



John Brown
Treasurer

22 September 2020

Independent Examiner's Report to the Members of Detention Action

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 8 to 17.

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 charity's accounts carried out under section 145 of the 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 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept 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 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.



John Howard FCA
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Date: 23 September 2020

Detention Action
Statement of Financial Activities
For the year ended 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Incoming resources					
Donations and legacies	2	229,185	127,667	356,852	393,528
Investment income		355	-	355	449
Other income		319	-	319	-
Total Incoming Resources		229,859	127,667	357,526	393,977
Resources Expended					
Charitable Activities:					
Staff costs	4	192,626	120,274	312,900	261,905
Training		1,912	1,031	2,943	2,654
Events		2,006	-	2,006	434
Rent		34,036	7,561	41,597	28,063
Reports & publicity		17,464	-	17,464	17,316
Legal cost		2,000	-	2,000	-
Insurance		1,489	-	1,489	72
Printing, postage, stationery, telephone		8,608	4,674	13,282	14,142
Volunteer & staff expenses		31,964	9,417	41,381	34,660
Staff recruitment		326	-	326	1,585
Publications & subscriptions		3,533	-	3,533	2,590
IT costs		2,103	854	2,957	12,114
Items for detainees		3,222	-	3,222	993
Equipment		4,708	523	5,231	976
Evaluation		1,167	-	1,167	-
Sundries		1,426	-	1,426	285
Staff support		7,266	-	7,266	-
Moving cost		12,179	-	12,179	-
Management & administration		7,538	-	7,538	3,101
Independent examination		1,560	-	1,560	1,560
Total resources expended		337,133	144,334	481,467	382,450
Net incoming/(expenditure) resources		(107,274)	(16,667)	(123,941)	11,527
Reconciliation of Funds					
Fund balances brought forward		251,365	16,667	268,032	256,505
Fund balances carried forward	10	144,091	-	144,091	268,032

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 10 to 17 form part of these accounts.

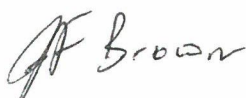
Detention Action
Balance Sheet
For the year ended 31 March 2020

Charity number - 1065066

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fixed assets					
Tangible fixed assets	6	-	-	-	-
Current assets					
Debtors	7	5,591	-	5,591	9,699
Cash at bank and in hand	8	276,306	-	276,306	356,638
		<u>281,897</u>	<u>-</u>	<u>281,897</u>	<u>366,337</u>
Creditors:					
Amounts falling due within one year	9	(137,806)	-	(137,806)	(98,305)
Net current assets		<u>144,091</u>	<u>-</u>	<u>144,091</u>	<u>268,032</u>
Net assets	11	<u>144,091</u>	<u>-</u>	<u>144,091</u>	<u>268,032</u>
Funds:					
Unrestricted funds		144,091	-	144,091	191,365
Designated funds		-	-	-	60,000
Restricted funds		-	-	-	16,667
Total funds	10	<u>144,091</u>	<u>-</u>	<u>144,091</u>	<u>268,032</u>

The notes on pages 10 to 17 form part of these accounts.

Approved by the Management Committee on 22 September 2020 and signed on its behalf by:



John Brown
Treasurer

Detention Action
Notes to the financial statements
For the year ended 31 March 2020

1. Accounting policies

a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2016 (as updated through Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Going Concern

After reviewing the charity's forecasts and projections and taking into account the economic conditions including the impact of COVID 19 (as noted in the management committee report), the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Public Benefit

The charity meets the definition of a public benefit entity under FRS 102.

b) Fund accounting

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

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

Restricted funds - these are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Income

Grants and donations are included in the Statement of Financial Activities when the charity becomes beneficially entitled to them. Grants 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.

Detention Action
Notes to the financial statements
For the year ended 31 March 2020

1. Accounting policies - continued

d) 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.

e) 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.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset on a straight line basis over the asset's estimated useful lives as follows:

Furniture and Office Equipment	-	Over 3 years
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h) Debtors

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

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

j) 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.

k) 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.

Detention Action
Notes to the financial statements
For the year ended 31 March 2020

2. Voluntary income

	2020	2019
	£	£
Grants (note 2.1)	337,667	387,582
Donations	19,185	5,946
	<u>356,852</u>	<u>393,528</u>

2.1 Grants

	Unrestricted	Restricted	Total	Total
	£	£	2020	2019
			£	£
Oak Foundation	115,000	-	115,000	108,750
Paul Hamlyn Foundation	-	47,000	47,000	47,132
Esmee Fairbairn	45,000	-	45,000	45,000
Tolkien Trust	40,000	-	40,000	-
Joseph Rowntree Charitable Trust	-	37,500	37,500	45,500
Barrow Cadbury Trust	-	20,000	20,000	20,000
Trust for London	-	16,667	16,667	-
Bromley Trust	10,000	-	10,000	10,000
ILPA	-	5,000	5,000	-
Matrix	-	1,500	1,500	-
Henry Smith Foundation	-	-	-	31,200
Tides Foundation	-	-	-	25,000
M Suleyman	-	-	-	25,000
A B Charitable Trust	-	-	-	20,000
Persula Foundation	-	-	-	10,000
	<u>210,000</u>	<u>127,667</u>	<u>337,667</u>	<u>387,582</u>

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Detention Action
Notes to the financial statements
For the year ended 31 March 2020

4. Staff costs and numbers

	2020	2019
	£	£
Staff costs during the year were as follows:		
Salaries and wages	270,732	233,983
Social security costs	26,466	19,824
Pension costs	15,702	8,098
	<u>312,900</u>	<u>261,905</u>

The average number of employees during the year was 8 (2019: 8).

No employee received emoluments of more than £60,000 (2019: none)

The key management of the charity comprise of the Trustees.

5. Comparatives for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	224,696	168,832	393,528
Investment income	449	-	449
	<u>225,145</u>	<u>168,832</u>	<u>393,977</u>
Total			
	225,145	168,832	393,977
Expenditure on:			
Charitable Activities	(197,237)	(185,213)	(382,450)
	<u>(197,237)</u>	<u>(185,213)</u>	<u>(382,450)</u>
Net income	27,908	(16,381)	11,527
Reconciliation of funds			
Total funds brought forward	223,457	33,048	256,505
Total funds carried forward	<u>251,365</u>	<u>16,667</u>	<u>268,032</u>

6. Fixed assets

	2020
	£
Furniture and office equipment	
Cost	
At 1 April and 31 March	1,783
Depreciation	
	1,783
Net book value	
At 31 March	<u>-</u>

Detention Action
Notes to the financial statements
For the year ended 31 March 2020

7. Debtors	2020	2019
	£	£
Other debtors & prepayments	5,591	9,699
	5,591	9,699
8. Cash at bank and in hand	2020	2019
	£	£
Co-operative Bank	153,619	155,362
National Westminster	51,496	130,512
Nationwide	71,191	70,764
	276,306	356,638
9. Creditors: amounts falling due within one year	2020	2019
	£	£
Taxes and social security	7,805	6,638
Deferred income	130,001	91,667
Accruals	-	-
	137,806	98,305
Deferred income	2020	2019
	£	£
Balance at 1 April 2019	91,667	85,417
Amount released during the year	(91,667)	(85,417)
Amount deferred during the year	130,001	91,667
Balance at 31 March 2020	130,001	91,667

Deferred income relates to grant income received during the year relating to the following year.

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Notes to the financial statements
For the year ended 31 March 2020

10. Reserves – Current year	Balance at 1 April 19 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 20 £
Unrestricted					
General fund	191,365	229,859	(277,133)	-	144,091
Designated					
Development of Communications and Media Work	30,000	-	(30,000)	-	-
Development of Volunteer Network	10,000	-	(10,000)	-	-
Campaigning to Support Strategic Litigation	10,000	-	(10,000)	-	-
Strategies for Alternatives to Detention	10,000	-	(10,000)	-	-
Total designated funds	60,000	-	(60,000)	-	-
Restricted					
Alternative to Detention Advocacy	-	37,500	(37,500)	-	-
Harmondsworth Advocacy Project	-	-	-	-	-
Community Support Project	-	52,374	(52,374)	-	-
Freed Voices Project	16,667	12,420	(29,087)	-	-
Strategic Detention Reform Project	-	25,373	(25,373)	-	-
Total restricted funds	16,667	127,667	(144,334)	-	-
Total funds	268,032	357,526	(481,467)	-	144,091

Designated funds

Communications and media work is becoming increasingly important in the work of Detention Action and a designated fund has been created to ensure increased resources are available for this.

The volunteer network is crucial to the delivery of support to those in detention centres. It has been increasingly difficult to attract long term volunteers and the designated fund has been created to explore ways in which this could be remedied.

Detention Action is considering supporting strategic litigation to remedy difficulties brought about by detention policy and the designated fund has been created to enable campaigning work to be undertaken to highlight the issues involved.

A designated fund has been created to enable further research to be undertaken on possible strategies to be used as alternatives to detention.

All designated funds were fully expended in the year.

Detention Action
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10. Reserves – Current year (continued)

Restricted funds

The Alternative to Detention Advocacy project involves strategic collaborative advocacy to promote the development of alternatives to detention, in order to reduce the harm of detention.

The Harmondsworth Advocacy Project provides advice, support and casework, both on-site and by telephone, to migrants detained in Harmondsworth.

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

The Freed Voices project enables migrants with experience of detention to be heard in public.

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

10.A	Reserves – Prior year	Balance at 1 April 18 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 19 £
	Unrestricted					
	General fund	223,457	225,145	(197,237)	(60,000)	191,365
	Designated					
	Development of Communications and Media Work	-	-	-	30,000	30,000
	Development of Volunteer Network	-	-	-	10,000	10,000
	Campaigning to Support Strategic Litigation	-	-	-	10,000	10,000
	Strategies for Alternatives to Detention	-	-	-	10,000	10,000
	Total designated funds	-	-	-	60,000	60,000
	Restricted					
	Alternative to Detention Advocacy	-	45,500	(45,000)	-	-
	Harmondsworth Advocacy Project	-	31,200	(31,200)	-	-
	Community Support Project	-	47,132	(47,132)	-	-
	Freed Voices Project	16,667	30,000	(30,000)	-	16,667
	Strategic Detention Reform Project	16,381	15,000	(31,381)	-	-
	Total restricted funds	33,084	168,832	(185,213)	-	16,667
	Total funds	256,505	393,977	(382,450)	-	268,032

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11. Analysis of net assets between funds – Current year

	Unrestricted funds £	Designated funds £	Restricted Funds £	Total 2020 £
Fixed assets	-	-	-	-
Current assets	281,897	-	-	281,897
Current liabilities	(137,806)	-	-	(137,806)
	<u>144,091</u>	<u>-</u>	<u>-</u>	<u>144,091</u>

11.A Analysis of net assets between funds – Prior year

	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Total 2019 £
Fixed assets	-	-	-	-
Current assets	289,670	60,000	16,667	366,337
Current liabilities	(98,305)	-	-	(98,305)
	<u>191,365</u>	<u>60,000</u>	<u>16,667</u>	<u>268,032</u>

12. Related party disclosures

There were no related party transactions for the year ended 31 March 2020 (2019: None).

13. Leasing agreements

The charity had total commitments under an operating lease as follows:

	2020 £	2019 £
Amounts due under operating leases:		
Within 1 year	35,219	35,219
Within 1 – 5 years	105,657	140,876
In more than 5 years	-	-
	<u>140,876</u>	<u>176,095</u>