

POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS

Report and Financial Statements

Year ended 31 March 2020

Charity number: 1120950

Company number: 05751987

Positive Action for Refugees and Asylum Seekers

Report and Financial Statements for the year ended 31 March 2020

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Positive Action for Refugees and Asylum Seekers

Directors, Trustees and Advisors for the year ended 31 March 2020

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair:	D Beckett	
Elected trustees:	D Beckett	
	M McGowan	resigned 15 September 2020
	A Lowe	resigned 21 January 2020
	E Maddocks	
	K Russell	
	E Keevash	
	F Khan	
	S Birani	
	J Judkins	appointed 15 September 2020
	M Ward	appointed 15 September 2020
Secretary	J Judkins	

Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director	K Pearse
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Company numbers

Charity number:	05751987
Company number:	1120950

Registered Office

PAFRAS
Unit 24 Unity Business Centre
Roundhay Road
Leeds
West Yorkshire
LS7 1AB

Independent Examiner

Jason Foxwell FCCA FCIE
Independent-examiner.net
www.independent-examiner.net

Bankers

Co-operative Bank
41, Vicar Lane
Leeds
LS1 6DS

Positive Action for Refugees and Asylum Seekers

Chair's Statement for the year ended 31 March 2020

The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

PAFRAS remains an essential organisation within Leeds raising the profile and meeting the needs of marginalised, isolated communities who are forced to the periphery of mainstream society because of the continuation of the 'hostile environment' (rebranded 'the compliant environment', but still designed to make life near impossible for some people).

From April 2019 to mid-March 2020, we saw a continuation of developments and improvements at PAFRAS. The end of the period saw a rapid evolution of our service provision to respond to the needs of our clients during Covid 19. The transition from drop-in and face-to-face advice, to food parcels and emergency support was rapid and highly effective, ensuring none of our clients went hungry, and everyone who needed it was able to access statutorily provided emergency accommodation.

In June 2019, we welcomed a new Director, Karen Pearse, to the team, following the departure of Ruth Davany who transformed PAFRAS during 3 years of leadership. Karen has continued to drive forward progress at PAFRAS, bringing new perspectives, energy and enthusiasm to the role. We are delighted to have Karen in the team!

Alison Lowe, a previous Chair left the Board of Trustees. We would like to thank Alison for her years of hard work and support for PAFRAS and wish her well for the future.

We have maintained and enhanced our position in Leeds as a leader representing migrant communities at high level meetings within the city at the Migrant Health Board and the Strategic Migration Board. The Director also co-chairs the Leeds Migration Partnership Strategy group and leads on the health strand of the strategy.

The Director and Chair attended a national governance symposium which provided an excellent opportunity to think about the organisation and particularly how we can encourage and support people with lived experience of the 'hostile immigration environment' to contribute to and lead the work of PAFRAS.

We signed off the PAFRAS Strategy Plan 2020-22 which provides us with the road map of where we are and where we want to be. We operate within a challenging context, and being able to refer to our plan enables us to focus our energy on key priorities.

Our three key aims are strategic aims: Early Action – ensuring we are proactive and avoid crises whenever possible; Mental health and Wellbeing, recognising this as a key issue impacting the lives of clients and taking a multi-faceted approach to providing support, as well as recognising that mental health difficulties can also affect staff and proactively demonstrating a supportive working environment, and Comms and Influence – ensuring we use our position to bring about change. We are delighted with the upgrade of our website and rebranding of the organisation, which has made our service more visible to donors, and increased engagement. The appointment of a Comms volunteer has enabled us to improve our social media presence which has made a huge difference to donations and interactions with the Leeds community. Our organisation has a contemporary, friendly public face which encourages confidence from all stakeholders.

As we go into 2020/21, we know there are many new challenges in a landscape inexorably altered by Covid-19 and Brexit. We look forward to facing these new challenges with confidence and optimism; we remain focused on social justice and ensuring the people who access our service are able to speak out and speak up. We remain ambitious and hopeful for a better future.



D Beckett, Chair of trustees
13 November 2020

Positive Action for Refugees and Asylum Seekers

Report of the Trustees for the year ended 31 March 2020

Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in. In 2019/20 PAFRAS continued to out-source the volunteering to Manuel Bravo Project who recruit, train and provide on-going support to a team of up to 59 volunteers (2019: 66), approximately 66% (2019: 66%) have lived refugee experience.

Achievements and performance

During the year PAFRAS has had a total of 5,604 (2019: 5,536) visits to the drop-in, 243 (2019: 186) new clients seen by PAFRAS, and 92 (2019: 102) new destitute clients were supported. PAFRAS provided advice to 475 (2019: 403) clients in total. Volunteers made up and issued 2,500 food parcels (2019: 2,450), which this year were significantly supplemented with fresh fruit and vegetables, and 600 (2019: 600) hygiene packs. 4.4 (2019: 2.8) Destitution Caseworkers delivered 1,650 advice sessions (2019: 1,275).

Operational review

The PAFRAS drop-in continues to be the front door for asylum seekers seeking support in Leeds. We are proud of our ongoing relationships with our delivery partners who support the drop-in including British Red Cross, Manual Bravo, Bevan Healthcare and BHA Skyline. We were excited this year to begin a new partnership with In-Touch therapies, who attended the drop-in on a fortnightly basis, offering complementary therapies to clients with mental health difficulties. We also begun an exciting new barbering project this year, led by one of our volunteers. Two barbers from the asylum seeking community offered free haircuts once a month at the drop-in.

In this operational year we were able to expand our mental health support. We were awarded funds from Leeds Clinical Commissioning Group to recruit an additional Mental Health Support Worker and re-structured to create a Senior Mental Health Assessment Worker role. This also led to the creation of a management team in PAFRAS, consisting of the Director, Senior Caseworker and Senior Mental Health Assessment Worker.

At PAFRAS we recognise the stressful nature of the work and the impact this could have on employee mental health; in particular the challenges of operating in the hostile environment, funding concerns and work load stresses and the risks of vicarious trauma on front line staff and volunteers. This year we signed up to the Mindful Employer Charter demonstrating our commitment to creating a supportive and open culture on the mental wellbeing of staff.

PAFRAS continues to be a leader in the sector and we have delivered several training sessions this year on various themes including better understanding the asylum process, what to do when someone is fully refused, destitution and detention. We have delivered training to GP's, schools, university students, social workers and PA's. Many sessions we co-delivered by people with lived experience of the asylum system.

Financial review

Income for the year was £370,234 (2019: £289,727). Expenditure amounted to £325,150 (2019: £259,203). This resulted in a surplus for the year of £45,084 (2019: £30,524). Fund balances at the year end were £170,438 (2019: £125,354) of which £91,469 (2019: £57,808) was unrestricted and available for general use.

Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

Positive Action for Refugees and Asylum Seekers

Report of the Trustees (continued) for the year ended 31 March 2020

Appointment of trustees

As required by the constitution, four trustees retired and were re-elected at the AGM during year – Dinah Beckett, Michael McGowen, Alison Lowe and Liz Maddocks. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

Trustee induction and training

New trustees visit the PAFRAS project to meet the team; a visit to the drop-in at St. Aidan's Community Church Hall is also encouraged. New trustees are given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least three months of operational charitable expenditure: a target of approximately £84,000 based on budgeted expenditure for the next financial year (2020-21). The trustees consider that this level will provide sufficient funds for short-term solutions until the long-term ones are established in the events of:

- unforeseen reduction in income to prevent any significant disruption to PAFRAS's charitable activities;
- unforeseen day-to-day operational costs, e.g. break down of essential office equipment or legal costs associated with defending the Charity's interests;
- unplanned closure of the Charity to mitigate the negative impact on our vulnerable beneficiaries and to meet legal liabilities (e.g. outstanding contractual obligations and statutory payments).

Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

Going concern

Whilst Covid-19 has adversely impacted upon the activities and income streams of the charity, we have taken responsible actions during the lockdown period by transitioning our drop-in service to face-to-face advice, maintained our food parcel and emergency support and placed one member of staff on short term furlough. This rapid adjustment has ensured none of our clients went hungry, and everyone who needed to access statutorily provided emergency accommodation could do so.

Furthermore we have taken steps to review our income and expenditure assumptions, including our restricted funding, our available unrestricted reserves and submitted/secured a number of bids for transitional/Covid-19 funding. In doing so we have assured ourselves that we have the financial capacity to continue to provide our services throughout the current climate and through a potential second lockdown.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

Positive Action for Refugees and Asylum Seekers

Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2020

The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 UK 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 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the board of trustees



D Beckett, Chair of trustees on behalf of the trustees.

13 November 2020

Positive Action for Refugees and Asylum Seekers

Independent Examiner's Report To the trustees of Positive Action for Refugees and Asylum Seekers

Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charitable company'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 ACCA and ACIE, both of which are 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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts do not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 13 November 2020

Positive Action for Refugees and Asylum Seekers

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and legacies	2	114,881	255,173	370,054	289,727
Income from charitable activities					
Fund Raising events		180	-	180	-
Income from other trading activities					
Other incoming resources		-	-	-	-
Total income		115,061	255,173	370,234	289,727
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	3	81,400	243,750	325,150	259,203
Total expenditure		81,400	243,750	325,150	259,203
Net income/(expenditure) and net movement in funds for the year		33,661	11,423	45,084	30,524
Reconciliation of funds					
Total funds brought forward	12	57,808	67,546	125,354	94,830
Total funds carried forward	13	91,469	78,969	170,438	125,354

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

All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Positive Action for Refugees and Asylum Seekers

Balance Sheet as at 31 March 2020

Company No: 05751987

	Note	2020 £	2019 £
Current assets			
Debtors	10	4,459	2,296
Cash at bank and in hand		166,839	126,042
		171,298	128,338
Liabilities			
Creditors: amounts falling due within 1 year	11	(860)	(2,984)
Net current assets		170,438	125,354
Net assets		170,438	125,354
The funds of the charity			
Unrestricted income funds	12	42,380	45,473
Designated funds	12	49,089	12,335
Restricted income funds	12	78,969	67,546
		170,438	125,354

The notes on pages 11 to 17 form part of these financial statements.

For the year ending 31 March 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



D Beckett, Chair of trustees on behalf of the trustees.
13 November 2020

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020

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Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers 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 note(s).

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

Going concern

Whilst Covid-19 has adversely impacted upon the activities and income streams of the charity, we have taken responsible actions during the lockdown period by transitioning our drop-in service to face-to-face advice, maintained our food parcel and emergency support and placed one member of staff on short term furlough. This rapid adjustment has ensured none of our clients went hungry, and everyone who needed to access statutorily provided emergency accommodation could do so.

Furthermore we have taken steps to review our income and expenditure assumptions, including our restricted funding, our available unrestricted reserves and submitted/secured a number of bids for transitional/Covid-19 funding. In doing so we have assured ourselves that we have the financial capacity to continue to provide our services throughout the current climate and through a potential second lockdown.

We are therefore satisfied that we can currently meet our liabilities for a period of at least 12 months from the date of approval of these financial statements. As such, we remain confident that PAFRAS has adequate resources to continue in operational existence for the foreseeable future and has adopted the going concern basis in preparing these financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 account.

Creditors and provisions

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

2 Income from donations and grants

Donations	2020 £	2019 £
General donations	45,119	39,970
Donations of food for distribution	50,013	50,013
Grants receivable	264,209	191,561
Tax recoverable	2,669	3,190
Other income	8,044	4,993
	370,054	289,727

The income from donations and legacies was £370054 (2019: £289727) of which £115061 was unrestricted (2019: £97697) and £255173 restricted (2019: £192030).

3 Analysis of expenditure on charitable activities

	2020 £	2019 £
Wages and sessional work	179,318	145,478
Drop in security	3,750	3,970
Drop in running costs	4,476	6,128
Peer support group	-	-
Food for distribution	50,000	50,000
Rent and Rates	18,834	15,068
Light and Heat	2,240	1,535
Logistics	624	713
Repairs and maintenance	-	108
Telephone	2,183	2,312
Postage and Stationery	1,420	1,621
Volunteer Expenses	15,456	15,119
Staff Travel	1,537	1,394
Hardship Payments	6,672	7,182
Consultancy	29,195	-
Publications and subscriptions	537	483
Other	2,979	1,847
Governance costs (see note 5)	272	489
Support costs (see note 5)	5,657	5,756
Total	325,151	259,203

Expenditure on charitable activities was £325151 (2019: £259203) of which £81400 was unrestricted (2019: £104439) and £243750 was restricted (2019: £154764).

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,552	-	1,552
Training	Invoiced	1,408	-	1,408
Professional fees	Invoiced	2,698	-	2,698
Independent examination fees	Invoiced (accrued fees)	-	245	245
Trustees away day	Invoiced	-	27	27
Total		5,657	272	5,930

5 Net income/(expenditure) for the year

	2020 £	2019 £
This is stated after charging		
Operating leases - equipment	-	-
Depreciation	-	-
Bank interest payable	-	-
Independent examiner's remuneration		
Independent examiner's fees	245	175
Accountancy services	-	-

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No employees had employee benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

The average monthly head count was 8 staff (2019: 7 staff).

7 Related party transactions

There were no transactions with related parties in the current year.

8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

9 Corporation taxation

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

10 Debtors

	2020 £	2019 £
Tax recoverable	1,537	1,521
Other debtors and prepayments	2,922	775
	4,459	2,296

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	860	2,984
	860	2,984

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2020 £
General fund	45,473	115,061	(81,400)	(36,754)	42,380
	45,473	115,061	(81,400)	(36,754)	42,380

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

Analysis of movements in designated funds

	Balance 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2020 £
Designated fund	12,335	-	-	36,754	49,089
	12,335	-	-	36,754	49,089

Name of unrestricted fund	Description, nature and purposes of the fund
Designated fund	The cover of salary costs for three months

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2020 (continued)

12 Analysis of charitable funds (continued)

Analysis of movements in restricted fund

	Balance 1 April 2019	Incoming resources	Resources expended	Transfers	Funds 31 March 2020
	£	£	£	£	£
AB Charitable Trust	1,775	15,000	(16,517)		258
ASAP (BLF)	5,881	50,451	(51,924)		4,408
Brelms Trust CIO	1,667	-	(1,667)		-
LASSN	125	-	(125)		-
Lloyds Foundation	20,933	24,400	(24,750)		20,583
NHS Leeds CCG	-	58,049	(44,356)		13,693
PAIH	-	105	(105)		-
Paul Hamlyn Foundation	30,096	49,156	(48,192)		31,060
Private donations	-	2,017	(1,417)		600
The Big Lottery Fund (Refugee Action)	5,047	28,995	(27,634)		6,408
The British Red Cross (BLF SNAP)	2,022	27,000	(27,063)		1,959
	67,546	255,173	(243,750)	-	78,969

Name of restricted fund	Description, nature and purposes of the fund
AB Charitable Trust	Contribution towards Director salary
ASAP (BLF)	Contribution towards FT Destitution Caseworker salary and a contribution towards some management and directly incurred costs
Brelms Trust CIO	Contribution towards Logistics and Security Officer salary
LASSN	Contribution towards hardship payments
Lloyds Foundation	Contribution towards Director and Finance Officer salaries and volunteer costs
NHS Leeds CCG	FT and PT Mental Health workers salaries and a contribution towards management costs
PAIH	Hardship payments
Paul Hamlyn Foundation	Young Migrants Matter: FT and PT Young People's Development workers salaries, activities and contribution to some general running expenses
Private donations	Provision of hot meals at drop-in
The Big Lottery Fund (Refugee Action)	Early Action: Contribution towards Senior caseworker salary, training and travel
The British Red Cross (BLF SNAP)	Strategic National Asylum Programme: FT Destitution Caseworker salary, volunteer costs, hardship payments and some general running expenses

13 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	38,781	49,089	78,969	166,839
Other net current assets/(liabilities)	4,459	-	-	4,459
Creditors of less than one year	(860)	-	-	(860)
	42,380	49,089	78,969	170,438