

# **Leeds Asylum Seekers Support Network**

Charity number 1092647

A company limited by guarantee number 04228876

## **Annual Report and Financial Statements for the year ended 31 March 2020**



West Yorkshire Community Accounting Service

# **Leeds Asylum Seekers Support Network**

## **Annual Report and Financial Statements for the year ended 31 March 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# Leeds Asylum Seekers Support Network

## Trustees' report for the year ended 31 March 2020

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Janice Gwilliam	Chair	Resigned as Chair and trustee 3 October 2019
William Urry	Chair	Appointed as Chair 25 November 2019
Adrian Cudby	Treasurer	Resigned as Treasurer and trustee 29 April 2019
Peter Cummings	Treasurer	Appointed as Treasurer 28 October 2019
Katherine Wyatt		Resigned 3 October 2019
Dee Marshall		
Noel Nowosielski		
Jonathan Long		
Mahmoud El Sabouni		
Nicolle Levine		Appointed 3 October 2019
Lindewe Akhona Ndudane		Appointed 3 October 2019
Ruth Saxton		Appointed 3 October 2019
Yoshiko Stokoe		Appointed 3 October 2019
Ian Garforth		Co-opted 27 January 2020

**Company secretary** Jon Beech

**Charity number** 1092647 Registered in England and Wales

**Company number** 04228876 Registered in England and Wales

### Registered and principal address

Malmarc House  
116 Dewsbury Road  
Leeds  
LS11 6XD

### Bankers

Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB	Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood CM13 3BE
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### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Reference and administrative details of the charity, its trustees and advisors (continued)**

#### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 5 June 2001. It is governed by a memorandum and articles of association incorporated 5 June 2001 as amended by special resolutions dated 28 May 2002 and 12 October 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The company was registered as a charity on 27 June 2002.

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Not more than five persons, who must be members of the Company, may be co-opted by the trustees.

- At every Annual General Meeting one third of the elected members of the Board of Trustees shall retire from office.
- The members to retire shall be those longest in office since their last election.
- A retiring member shall be eligible for re-election provided that no person shall serve for more than six consecutive years.
- Persons co-opted on the Board shall retire at the first Annual General Meeting following their appointment but shall be eligible for further co-option or election.

### **Objectives and activities**

#### **The charity's objects**

To relieve asylum seekers and refugees and other migrants in the Leeds Metropolitan District (the area of benefit) who are in conditions of need, hardship and distress by reason of their social and economic circumstances by such charitable means as the trustees shall determine including the advancement of education, relief of poverty and the preservation and protection of good health.

#### **The charity's main activities**

**Befriending** - volunteers provide practical support to the refugees and asylum seekers they are matched with: helping people to access health and social care services, to make stronger connections with their communities and to make friends. Befriending reduces isolation, improves well-being, and encourages integration and greater self-reliance among asylum seekers and refugees.

- 45 volunteers were matched with 37 asylum seekers and refugees, and provided one to one support.
- Befriending enabled refugees and befrienders to find out more about Leeds and make greater social connections by arranging a wide variety of trips and social activities – from trips to the Dales, to museums and galleries, sporting events, theatre visits, LASSN parties and social events.
- Our Meet and Connect programme established small social weekly groups across the city, to combat loneliness and isolation amongst asylum seekers and refugees. 8 volunteers met with 19 asylum seekers/refugees for coffee and chat in neighbourhood cafe's.
- A full Evaluation of Befriending took place, in collaboration with refugees, asylum seekers and volunteers.

**Connecting Opportunities** – offers new migrants who are thinking about work the chance to build their confidence, improve their English, make contacts and friends in their local community, and to find out about additional help and support available to them. LASSN's volunteers are matched with a refugee or migrant and meet up with them for a couple of hours each week, building a relationship with them, and encouraging them to try new things.

- 52 volunteers were matched with 78 people who wanted to move closer to work.
- 30% of all CO volunteers are themselves from migrant backgrounds.
- Women-focused ways of working were developed like Tea & Talk Women's Group – a weekly social group in the city centre where women meet, practice speaking English and build their confidence; Confidence & Connections programme – a 6 week course to build self-confidence and relationships; and Mindful Movement and Yoga - safe spaces for women to exercise and make connections.
- New group activities were developed, including Tea, Talk and Trips: a weekly social Group exploring attractions in the city centre.

# Leeds Asylum Seekers Support Network

## Trustees' report (continued) for the year ended 31 March 2020

### Reference and administrative details of the charity, its trustees and advisors (continued)

#### The charity's main activities (continued)

**English at Home** - which matches volunteer tutors with refugee and asylum seeker learners who are unable to attend mainstream English classes.

- 145 tutors spent over 2,769 hours teaching English to 140 people.
- LASSN tutors have helped 66 people to successfully take up college courses, and mainstream ESOL classes.
- 79% of learners joined local groups or volunteered.
- 88% reported increased confidence.
- 93% have used English socially.
- We developed lots of new online resources for tutors and learners.

**Grace Hosting** - links hosts with a spare room with guests (who are usually destitute asylum seekers) who have no other housing options. Hosts welcome guests into their homes with a hot meal, a bed for the night, and breakfast in the morning – as well as providing emotional and practical support.

- Overall, 47 hosts accommodated 59 guests over 6,159 nights - the equivalent of almost 17 years.
- 45 guests were accommodated by emergency hosts, on 473 different occasions.
- Emergency accommodation was found with hosts 69% of the time (1,241 nights were offered, and 1,157 nights taken up).
- Hosts were not found for 208 nights.
- The average length of time spent in emergency accommodation was 22 nights.
- 25 guests were accommodated by longer term hosts for 5,002 nights.
- The average length of time spent in longer stay was 200 nights, or 28 weeks.
- LASSN fundraised for and gave away 220 weekly bus passes to help people access accommodation, and to improve access to social and leisure opportunities.
- LASSN opened Grace House, respite accommodation for 4 destitute asylum seekers.

**Information and awareness raising** remains central to LASSN's mission, tackling prejudice, encouraging understanding, and fostering interaction and integration with the local community.

- More than 17,000 people looked at [lassn.org.uk](http://lassn.org.uk) 50,000 times.
- All of LASSN's policies, procedures and training materials remain online, free of charge, for anyone to use or adapt – as with an online library of more than 100 ESOL resources.
- 11,000 people used of [helpinleeds.com](http://helpinleeds.com) - LASSN's directory of groups and services offering help to asylum seekers and refugees in Leeds – 23,000 times.
- LASSN's social media presence continued to grow with 1,993 Facebook likes, 1,839 Twitter followers.
- LASSN staff have given talks to people in churches, schools, universities, on the radio, in national and regional newspaper articles and in the street.
- LASSN continues to run [migrationpartnership.org.uk](http://migrationpartnership.org.uk) – a multi-author blog, focused on local asylum, refuge and other migration issues. The site posts about 30 articles a month. This site has 15,000 regular users, visiting 91,000 times.

**The Hardship fund** provides cash payments to people experiencing homelessness and destitution during the winter months. LASSN works in partnership with six other refugee support organisations to raise and distribute funds to households with no other form of income.

- In 2019/20 a total of £4,780 was distributed to 73 households in 170 separate payments.

**Members** - Supporters of LASSN have the option of becoming members. Membership is free for unwaged people, asylum seekers and volunteers, and £5 a month for others.

- In 2019/20 LASSN had 117 members.

**Volunteers** are key to the success of everything LASSN achieves.

- In 2019/20 LASSN staff supported 326 volunteers in a variety of roles, with 150 volunteers recruited in the last year.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Reference and administrative details of the charity, its trustees and advisors (continued)**

#### **The charity's main activities (continued)**

**Supporters** - LASSN benefits from a huge number of supporters and individual donors.

- LASSN's mailing list of active supporters includes around 1,300 individuals and 400 organisations.

#### **Grant Making Policy**

LASSN works in partnership with other stakeholders within the refugee sector, in order to provide better services for asylum seekers and refugees. On some occasions this partnership working involves receipt of a grant for specific projects, where LASSN may agree to be responsible for receipt and distribution of the full grant award to partners, in accordance with funding agreements. The Hardship Fund is administered by Leeds Refugee Forum and is made up of donations for the restricted purpose of providing subsistence support to destitute asylum seekers. Grants are made to a third party or directly to individuals in exceptional circumstances, to this end.

#### **Related parties**

- LASSN works in close partnership with Leeds Refugee Forum. The Chair of Leeds Refugee Forum is invited to attend LASSN Trustees Meeting in an advisory capacity, and vice versa.
- LASSN works in partnership with Leeds Refugee Forum to raise donations for the Leeds Hardship Fund for destitute asylum seekers.
- LASSN works closely with Positive Action for Refugees and Asylum Seekers (PAFRAS) and the British Red Cross who both provide support and advice for clients staying with Grace Hosting.

#### **Public benefit statement**

All of LASSN's activities and projects relate to the aims of the charity. All existing activities and new developments are clearly aimed at asylum seekers, refugees and other migrants at risk of harm or exploitation. LASSN's activities are organised in a way that makes them as accessible as possible – usually meeting asylum seekers and refugees in their own homes, or close to where they live.

Addressing the hardship and destitution experienced by many asylum seekers remains a key priority for LASSN, alongside integration support for people who have gained refugee status.

LASSN continues to have a good reputation and support within the local community, and seeks to partner with other agencies at every opportunity: seeking improvements and changes for individuals (eg by ensuring all Grace Guests receive destitution support from British Red Cross or PAFRAS) as well as influencing the development of local, regional and national strategy (through involvement with Leeds Migration Partnership, the West Yorkshire Destitution Network, The West Yorkshire Sub-regional Migration Group and No Accommodation Network).

#### **Achievements and performance**

LASSN has made significant progress in all three of its strategic objectives this year.

##### **1. Supported**

LASSN wants asylum seekers and refugees to be supported and relieved from hardship and distress. LASSN wants local people to support asylum seekers and refugees.

- 343 asylum seekers and refugees received one to one support from LASSN. If we count the total number of children 378 and other dependents in these households (15), LASSN supported a further 393 people - (an overall total of 736).
- 6,174 nights of accommodation were provided by Grace Hosts to 84 guests.
- 326 people volunteered with LASSN.
- £7,060 was distributed in hardship grants to 90 households.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Reference and administrative details of the charity, its trustees and advisors (continued)**

#### **Achievements and performance (continued)**

##### **2. Empowered**

LASSN wants asylum seekers and refugees to be empowered to rebuild their lives and fulfil their potential and for individuals and refugee communities to have a voice and influence.

- By connecting asylum seekers, refugees and other migrants with mentors and befrienders, 115 people were able to improve their social connections and their overall health and well-being.
- 88 English at Home and Connection Opportunities participants successfully enrolled on a college or ESOL course, or found work.
- 52 refugees and asylum seekers, and other people lived experience of migration volunteered with LASSN: assisting with recruitment and selection; training volunteers; representing LASSN at conferences and Strategic meetings; public speaking; interpreting and translating; organising trips and socials; making films; and publicising our work.
- The [transitionguide.org.uk](http://transitionguide.org.uk) provides detailed summary of the rights and entitlements of new refugees living in Leeds as well as practical tips about how to secure these.

##### **3. Integrated**

LASSN wants asylum seekers and refugees to feel settled and safe in their new environment in Leeds and for Leeds to be a place of welcome and understanding for asylum seekers.

- 255 asylum seekers and refugees were supported to improve their confidence in speaking and writing English, through our befriending and English at Home projects.
- All of the people we work alongside were encouraged to find out more about life in the UK, as volunteers helped them to find their feet in Leeds, and to understand more about where they lived, and how Leeds works.
- 394 posts on [migrationpartnership.org.uk](http://migrationpartnership.org.uk) helped keep 14,000 people abreast of the changing face of asylum services in Leeds and beyond.
- The [lassn.org.uk](http://lassn.org.uk) website had more than 17,000 visitors, LASSN's Facebook page has over 1,900 likes and LASSN has 1,700 Twitter followers.

#### **Financial review**

The net expenditure for the year was £10,494 including net income of £17,891 on unrestricted funds and net expenditure of £28,385 on restricted funds.

The overall financial climate does not seem to be improving, and it is as difficult as ever to find grant income to replace ones which are coming to an end. It remains difficult to find funding to cover the costs of our core costs, and information and awareness.

LASSN still benefits enormously from the generosity of individual donors and supporters, whose contributions to unrestricted funds which ensures the continued operation of LASSN projects when funding streams have come to an end.

#### **Reserves policy**

The charity's free reserves at the year end were £120,951.

The trustees have reviewed the reserves policy and aim to hold reserves equivalent to three months running costs or the cost of closing down the organisation in an orderly manner, whichever is higher. The trustees also aim to build up reserves to meet unexpected costs like break down of essential office machinery, staff cover for illness, maternity leave, parental leave, or unexpected gaps in funding. Currently reserves are sufficient to meet all obligations if it became necessary to close the organisation.

As at 31 March 2020 the trustees estimate £71,600 of unrestricted funds is needed to meet the requirements of the reserves policy.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2020**

**Reference and administrative details of the charity, its trustees and advisors (continued)**

**Objectives and activities (continued)**

**Achievements and performance (continued)**

### **Risk management**

The trustees identify the major risks to which the charity is exposed as circumstances arise, prepare and update a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate these risks.

The charity is dependent on grants, gifts and donations and there is the risk that such items may not be received. There are particular risks of changes to government policy on asylum and immigration. In order to mitigate these risks, the Director prepares funding applications and senior representatives of other key agencies are called upon to give reference on our viability and effectiveness.

There are risks associated with working with children and adults at risk of harm or exploitation, as well as for volunteers working in the community and in asylum seekers' homes. LASSN's policies and procedures around the safeguarding of adults and children. In addition have all been revised and updated, and LASSN continues to provide detailed policy and guidelines for volunteer roles; the disclosure of criminal records; health and safety; equal opportunities; disciplinary and grievance procedures for staff; appropriate insurance; training volunteers on personal safety and safeguarding; references for volunteers, and regular supervision.

### **Coronavirus (COVID 19)**

Whilst the coronavirus has had a financial impact there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue to operate as a going concern.



# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

# **Leeds Asylum Seekers Support Network**

## **Independent examiner's report to the trustees of Leeds Asylum Seekers Support Network**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020, which are set out on pages 10 to 18.

### **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 ('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 ACIE 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 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 have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: ..... Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Leeds Asylum Seekers Support Network**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	69,593	199,265	268,858	307,184
Membership subscriptions		21	-	21	20
Other earned income		3,650	-	3,650	1,400
Bank interest		571	-	571	548
<b>Total income</b>		<b>73,835</b>	<b>199,265</b>	<b>273,100</b>	<b>309,152</b>
<b>Expenditure on:</b>					
Salaries, pensions and NIC	(3)	28,269	165,043	193,312	165,551
Payroll charges		1,108	210	1,318	1,381
Premises		11,465	6,746	18,211	8,544
Office expenses		2,594	2,129	4,723	3,506
Insurance		1,405	-	1,405	1,362
Staff recruitment and training		648	465	1,113	1,154
Publicity		363	27	390	502
Staff expenses		986	4,499	5,485	3,361
Equipment and ICT support		1,615	3,685	5,300	10,205
Volunteer costs		-	18,376	18,376	17,692
Professional fees		-	780	780	897
Client involvement		3,683	20,286	23,969	32,651
Grants payable		-	4,000	4,000	-
Accountancy fees		557	1,034	1,591	1,555
Trustee expenses		582	-	582	522
Facilitation		2,669	370	3,039	1,327
<b>Total expenditure</b>		<b>55,944</b>	<b>227,650</b>	<b>283,594</b>	<b>250,210</b>
<b>Net income / (expenditure)</b>		<b>17,891</b>	<b>(28,385)</b>	<b>(10,494)</b>	<b>58,942</b>
<b>Fund balances brought forward</b>		<b>103,060</b>	<b>60,798</b>	<b>163,858</b>	<b>104,916</b>
<b>Fund balances carried forward</b>	(4)	<b>120,951</b>	<b>32,413</b>	<b>153,364</b>	<b>163,858</b>

All incoming resources and resources expended derive from continuing activities.

# Leeds Asylum Seekers Support Network

## Balance sheet

as at 31 March 2020

		2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	(5)	16,848	-	16,848	3,729
Cash at bank and in hand	(6)	108,754	47,469	156,223	169,355
<b>Total current assets</b>		<u>125,602</u>	<u>47,469</u>	<u>173,071</u>	<u>173,084</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	4,651	15,056	19,707	9,226
<b>Total current liabilities</b>		<u>4,651</u>	<u>15,056</u>	<u>19,707</u>	<u>9,226</u>
<b>Net current assets</b>		<u>120,951</u>	<u>32,413</u>	<u>153,364</u>	<u>163,858</u>
<b>Total assets less current liabilities</b>		<u>120,951</u>	<u>32,413</u>	<u>153,364</u>	<u>163,858</u>
<b>Net assets</b>		<u>120,951</u>	<u>32,413</u>	<u>153,364</u>	<u>163,858</u>
<b>Funds</b>					
Unrestricted funds					
General unrestricted funds		120,951	-	120,951	82,060
Designated funds	(4)	-	-	-	21,000
Total unrestricted funds		<u>120,951</u>	<u>-</u>	<u>120,951</u>	<u>103,060</u>
Restricted funds		<u>-</u>	<u>32,413</u>	<u>32,413</u>	<u>60,798</u>
<b>Total funds</b>		<u>120,951</u>	<u>32,413</u>	<u>153,364</u>	<u>163,858</u>

For the year ending 31 March 2020 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: .....

Signed: .....

(Trustee)

Name .....

# **Leeds Asylum Seekers Support Network**

## **Notes to the accounts**

### **for the year ended 31 March 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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 and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office (including computer) equipment: over 4 years

# **Leeds Asylum Seekers Support Network**

## **Notes to the accounts**

### **for the year ended 31 March 2020**

#### **1 Accounting policies (continued)**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The charity also operates a defined benefit scheme. There was one active member of the scheme during the financial year and no new memberships are offered to this scheme.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Where a plan has been agreed to fund an identified deficit a liability is recognised for the present value of the contributions payable that arise from that agreement (to the extent that they relate to the deficit) and the resulting expense recognised in the Statement of Financial Activities.

##### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

### for the year ended 31 March 2020

2 Grants and donations	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
AB Charitable Trust	10,000	-	10,000	-
Awards For All	-	10,000	10,000	-
Big Lottery Fund	-	73,488	73,488	114,699
Brelms Trust CIO	-	5,000	5,000	-
Hardship Fund	-	1,063	1,063	3,955
Hilden Charitable Fund	7,500	-	7,500	-
Lankelly Chase Foundation	-	5,000	5,000	-
Leeds Community Foundation	-	17,704	17,704	27,576
Leeds City Council (LCC) Connecting Opportunities	-	52,566	52,566	47,048
Leeds City Council (LCC) Touchstone	-	-	-	6,500
Tudor Trust	-	20,000	20,000	20,000
NACCOM	-	-	-	10,000
NHS Animations	-	-	-	22,760
WYPCC Safer Communities	-	-	-	3,690
Advonet	-	-	-	2,250
Other grants	8,548	-	8,548	10,000
Donations	43,545	14,444	57,989	38,706
	<u>69,593</u>	<u>199,265</u>	<u>268,858</u>	<u>307,184</u>

3 Staff costs and numbers	2020	2019
	£	£
Gross salaries	165,134	153,430
Social security costs	13,235	8,829
Employment allowance	(3,000)	(3,000)
Pension contributions	7,821	6,292
Pension plan withdrawal costs	10,122	-
	<u>193,312</u>	<u>165,551</u>

The average number employees during the year was 8, being an average of 5.5 full time equivalent (2019: 8.3, 5.6 FTE). There were no employees with emoluments above £60,000.

Defined benefit pension scheme	2020	2019
	£	£
Costs of the scheme to the charity for the year	1,893	1,826
Pension plan withdrawal costs outstanding at year end	10,122	-
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

Defined contribution pension scheme	2020	2019
	£	£
Costs of the scheme to the charity for the year	5,928	4,466
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

for the year ended 31 March 2020

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Awards For All	-	10,000	10,000	-	-
Big Lottery Fund (1)	3,214	73,488	74,877	-	1,825
Big Lottery Fund (2)	3,673	-	3,673	-	-
Brelms Trust CIO	-	5,000	2,617	-	2,383
Hardship Fund	4,090	1,063	4,025	-	1,128
Lankelly Chase Foundation	-	5,000	3,750	-	1,250
Leeds Community Foundation (1)	12,500	12,500	20,633	-	4,367
Leeds Community Foundation (2)	231	2,388	2,331	-	288
Leeds Community Foundation (3)	-	2,816	2,675	-	141
LCC Connecting Opportunities	5,234	52,566	57,800	-	-
Tudor Trust	1,234	20,000	20,045	-	1,189
Yorkshire and Clydesdale Bank	4,326	-	-	-	4,326
NACCOM	1,667	-	1,667	-	-
NHS Animations	20,939	-	15,193	-	5,746
WYPCC Safer Communities	3,690	-	-	-	3,690
Grace House donations	-	14,444	8,364	-	6,080
	<u>60,798</u>	<u>199,265</u>	<u>227,650</u>	<u>-</u>	<u>32,413</u>

### Fund name

### Purpose of restriction

Awards For All

Towards costs of Grace House development costs.

Big Lottery Fund (1)

Towards project costs of English at Home scheme commenced November 2016. Income of £6,210 relating to the next financial year has been deferred.

Big Lottery Fund (2)

Towards project costs of Befriending scheme commenced March 2016.

Brelms Trust CIO

Towards costs of the Grace Hosting Project.

Hardship Fund

Grants paid to individuals through Leeds Refugee Forum.

Lankelly Chase Foundation

Towards salary costs of Director's development work.

Leeds Community Foundation (1)

Loneliness and Inclusion: Meet and Connect project.

Leeds Community Foundation (2)

Towards costs of Big Change project.

Leeds Community Foundation (3)

Towards costs of Winter Wellbeing 2019/2020. The balance carried forward includes an accrual of £1,814 paid to WYDAN in April 2020/2021.

LCC Connecting Opportunities

Towards costs of Connecting Opportunities Project. The balance carried forward includes a debtor of £7,032 which was received in the next financial year.

Tudor Trust

Towards costs of the Grace Hosting Project.

Yorkshire and Clydesdale Bank

Towards financial literacy project costs.

NACCOM

Towards salary costs of the Grace Hosting Project.

NHS Animations

Refugee film project to increase awareness of NHS services.

WYPCC Safer Communities

Towards costs of the Children, Young People and the Law project.

Grace House donations

Donations given specifically for Grace House costs.



# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

### for the year ended 31 March 2020

#### 4 Designated funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Pension deficit fund	21,000	-	10,122	(10,878)	-
	<u>21,000</u>	<u>-</u>	<u>10,122</u>	<u>(10,878)</u>	<u>-</u>

#### Fund name

#### Purpose of designation

Pension deficit fund

The trustees had setup a separate designated fund with the intention of building up sufficient funds to pay off the pension deficit and exit from the fund. The debt on withdrawal from the pension plan as at 30 June 2020 was £10,121.99 and was paid in August 2020. The designated fund is no longer required and the balance of £10,878 has been transferred to unrestricted funds. See note 11 and 12.

#### 5 Debtors and prepayments

	2020 £	2019 £
Debtors	15,065	2,400
Prepayments	1,783	1,329
	<u>16,848</u>	<u>3,729</u>

#### 6 Cash at bank and in hand

	2020 £	2019 £
Unity Reserve account	32,801	32,670
Unity Current account	66,492	80,402
Shawbrook account	55,000	55,000
FairFX prepay Cards	1,930	1,221
Petty cash	-	62
	<u>156,223</u>	<u>169,355</u>

#### 7 Creditors and accruals

	2020 £	2019 £
Accruals	13,497	3,164
Deferred income	6,210	6,062
	<u>19,707</u>	<u>9,226</u>

#### 8 Related party transactions

##### Trustee expenses

During the year three trustees were paid a total of £387 in respect of travel (previous year: four trustees and £528).

During the year three trustees were paid a total of £727 in respect of travel expenses incurred as volunteers (previous year: five trustees and £1,418).

##### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

##### Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Director. The total employee benefits received by the Director were £43,773 (previous year: £41,237).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

### for the year ended 31 March 2020

#### 8 Related party transactions (continued)

##### Other transactions with trustees or related parties

Nicolle Levine (trustee) is part owner of a residential property which is gifted to LASSN at zero cost (£nil rent) for the purpose of housing destitute asylum seekers. Payments totalling £1,604 were made during February/March 2020 to reimburse alterations to the property, made at the request of LASSN.

#### 9 Grants payable

##### Total value of grants

##### Grants to institutions

##### Purpose for which grants were made

Grants were awarded under the hardship fund to help asylum seekers in particular need of support. These grants were paid to individuals through Leeds Refugee Forum.

Total

2020 2019

£ £

4,000 -

4,000 -

#### 10 Defined benefit pension scheme

The charity is a member of The Pensions Trust, a multi-employer defined benefit pension scheme.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Leeds Asylum Seekers' Support Network paid contributions at the rate of 5% during the accounting period.

Members paid contributions at the rate of 5% during the accounting period.

As at the balance sheet date there was one active member of the Plan employed by Leeds Asylum Seekers' Support Network and no new memberships are offered to this scheme.

The Pension Trust Scheme buy-out funding deficit at 30 September 2018 was £149.6m (2017 - £187.2m). A revised recovery plan was implemented in April 2016 with new contributions. The charity had not been required to make any deficit contributions.

Leeds Asylum Seekers' Support Network has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 June 2020.

As of this date the estimated employer debt for Leeds Asylum Seekers' Support Network was £10,122.

Leeds Asylum Seekers' Support Network paid the withdrawal amount of £10,122 in August 2020 for which an accrual has been entered in these accounts.

#### 11 Defined contribution pension scheme

All other employees are now part of the NEST scheme (under auto-enrolment requirements).

Leeds Asylum Seekers' Support Network paid contributions at a rate between 2.5% and 5% during the accounting period; members paid contributions at the same rate.

New employees are enrolled in the NEST scheme.

# Leeds Asylum Seekers Support Network

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income</b>						
Grants and donations	69,593	50,945	199,265	256,239	268,858	307,184
Membership subscriptions	21	20	-	-	21	20
Other earned income	3,650	1,400	-	-	3,650	1,400
Bank interest	571	548	-	-	571	548
<b>Total income</b>	<b>73,835</b>	<b>52,913</b>	<b>199,265</b>	<b>256,239</b>	<b>273,100</b>	<b>309,152</b>
<b>Expenditure</b>						
Salaries, pensions and NIC	28,269	7,923	165,043	157,628	193,312	165,551
Payroll charges	1,108	734	210	647	1,318	1,381
Premises	11,465	2,403	6,746	6,141	18,211	8,544
Office expenses	2,594	1,562	2,129	1,944	4,723	3,506
Insurance	1,405	(24)	-	1,386	1,405	1,362
Staff recruitment and training	648	172	465	982	1,113	1,154
Publicity	363	160	27	342	390	502
Staff expenses	986	1,419	4,499	1,942	5,485	3,361
Equipment and ICT support	1,615	1,273	3,685	8,932	5,300	10,205
Volunteer costs	-	1,515	18,376	16,177	18,376	17,692
Professional fees	-	389	780	508	780	897
Client involvement	3,683	230	20,286	32,421	23,969	32,651
Grants payable	-	-	4,000	-	4,000	-
Accountancy fees	557	496	1,034	1,059	1,591	1,555
Trustee expenses	582	522	-	-	582	522
Facilitation	2,669	712	370	615	3,039	1,327
<b>Total expenditure</b>	<b>55,944</b>	<b>19,486</b>	<b>227,650</b>	<b>230,724</b>	<b>283,594</b>	<b>250,210</b>
<b>Net income / (expenditure)</b>	<b>17,891</b>	<b>33,427</b>	<b>(28,385)</b>	<b>25,515</b>	<b>(10,494)</b>	<b>58,942</b>
<b>Fund balances brought forward</b>	<b>103,060</b>	<b>69,633</b>	<b>60,798</b>	<b>35,283</b>	<b>163,858</b>	<b>104,916</b>
<b>Fund balances carried forward</b>	<b>120,951</b>	<b>103,060</b>	<b>32,413</b>	<b>60,798</b>	<b>153,364</b>	<b>163,858</b>