

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 2022

LASSN
Leeds Asylum Seekers'
Support Network



West Yorkshire Community Accounting Service

Leeds Asylum Seekers Support Network

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Asylum Seekers Support Network

Trustees' report for the year ended 31 March 2022

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	
Nicolle Levine	Deputy Chair	
Noel Nowosielski		
Jonathan Long		
Mahmoud El Sabouni		
Lindewe Akhona Ndudane		resigned 1 Nov 2021
Yoshiko Stokoe		
Ian Garforth		
John Ekblom		
Deborah Murdoch-Eaton		
Stephen Maw		
Helen Radelaar		
William Urry		
Company secretary	Jon Beech	
Charity number	1092647	Registered in England and Wales
Company number	04228876	Registered in England and Wales

Registered and principal address

22/23 Blayds Yard
Leeds
LS1 4AD

Bankers

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

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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.

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

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.

- 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.

- 27 asylum seekers and refugees were matched with 24 volunteers who provided one to one support.
- 51 asylum seekers and refugees took part (on and offline) in Meet and Connect Social groups and were helped along by 19 volunteers in a variety of roles (group facilitators, interpreters).
- Befriending enabled refugees and befrienders to find out more about Leeds and make greater social connections, despite the restrictions imposed because of the Pandemic. Through lockdown, support focused on practicalities like getting people food and medicines, providing accessible information and protective equipment, as well as providing emotional support through Zoom and phone calls.
- All befrienders and befriendees had phone and web access paid for, throughout the Pandemic as well as access to mobile phones, tablets, laptops through our Digital Inclusion scheme.
- 85 food parcels were arranged for households that were struggling to find food during the pandemic
- The Meet and Connect Social Groups were both virtual and face to face, ensuring 51 people remained connected to their communities and other people during the pandemic.
- Bicycles and safety equipment were supplied to 12 participants to help them stay fit as well as to help them avoid public transport.

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.

- 39 volunteers supported 75 people who wanted to begin work or study
- 25% of all CO volunteers are themselves from migrant backgrounds
- Weekly Tea & Talk conversation groups met in a cafe in Leeds, and took social trips to places like Meanwood Farm and Leeds University Art Gallery

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

- 1:1 Befriending took place both on and offline and enabled refugees and migrants to do things like: make GP appointments, improve computer skills at local Onestop centres; understand British regulations (eg Highway Code, Safeguarding Children); get a library card and visit the library for the first time; find and join an affordable gym; apply for social housing; prepare for a job interview; learn to ride a bike
- Women centred ways of working have continued to be a focus; including: the Tea & Talk Women's Group – a space for women to practice English and build confidence; work focused activities such as "Exploring future careers" and "Building career confidence"; and group activities for families in the school holidays
- Partnerships have been made with organisations such as the Highrise Project, who delivered Photography Walks to Connecting Opportunities participants; Cycling UK who provided 'Cycle for Health' sessions; and with Leeds University, whose students worked on an 'Access Education' project to support refugees into Higher Education

English at Home - matches volunteer tutors with refugee and asylum seeker learners who are unable to attend mainstream English classes. The service helps learners to build their confidence to achieve the goals they set for themselves.

- 75 tutors spent 1703 hours (the equivalent of 71 days) teaching English to 105 people both on and offline.
- The one-to-one sessions enabled learners to pass the Life in the UK test, take driving tests, speak with teachers at parents' evenings, make GP appointments, write for local magazines, perform their poetry at Arts events and much more!
- 14 support sessions were run to ensure Tutors had a place to share skills, learn from one another, and reflect on the way they help people to learn.
- Updated guidance was issued to volunteers throughout the year, to ensure lessons were held safely and in line with Government restrictions.
- 95% learners reported increased confidence through speaking with their teacher.
- LASSN tutors helped 31 people to successfully take up college courses, and mainstream ESOL classes.
- Learners were connected with volunteering opportunities to practise their English including in a Buddhist Centre, working with the elderly, in a charity shop and alongside artists culminating in an exhibition of their work.
- Phone credit expenses were offered to all teachers and learners who needed them, as were laptops.

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, 24 guests were accommodated over 3491 nights in Grace Hosting and Grace House - the equivalent of almost 9.5 years
- 15 people were in long-term Hosting arrangements.
- Quarantine Hosting was still in use for some of the period but has ceased with the relaxation of Covid rules. Updated safety guidance has been given to hosts throughout the year – to ensure hosting minimizes harm to their households and their guests.
- Grace House completed its second year of operation, providing shared accommodation to 4 asylum seeking men. It remains resourced exclusively by the generosity of donors, volunteers, and supporters. A second shared house is in development, and is due to open in June 2022
- Financial support was offered to hosts and guests throughout the year, to reflect the higher cost of being destitute during Covid, as well cost of living increases.
- Laptops, computers, mobile phones and Netflix subscriptions are routinely offered to all Hosts/Guests to help them stay connected.
- Guests have been supported to take part in wider group activities to ease their isolation. Some activities were run by LASSN including a gardening group, group cycling, trips to the theatre or sporting events.

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

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

- 17,000 people looked at lassn.org.uk - where 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.
- 4,000 people used helpinleeds.com - LASSN's directory of groups and services offering help to asylum seekers and refugees in Leeds
- 20,000 people looked at migrationpartnership.org.uk - a multi-author blog, focused on local asylum, refuge and migration.
- LASSN's social media presence continued to grow with 2,500 Facebook likes, 2,100 Twitter followers

Pandemic response – LASSN has continued to thrive during 2021, balancing on and offline support - in line with Government Guidance. Here is a short summary of key activities

- Befriending, Connecting Opportunities and English at Home moved online – developing new training and resources for online learning and online teaching
- New referrals and volunteers' recruitment were suspended at various times of the year – as projects worked out the best way to make new matches in a virtual space, as well as absorbing the impact of providing greater practical support.
- Volunteers received regular information and guidance on Pandemic-related issues, as well as training on providing telephone and video support.
- Grace Hosting and Grace House continued to take new guests – further developing the Quarantine Hosting model piloted through 2020 - a way of helping guests to isolate, before moving into a Host's home, or Grace House.
- LASSN began to develop a second shared house for destitute asylum seekers based on the success of Grace House
- Digital inclusion – LASSN continued to resource the digital inclusion project with Leeds Refugee Forum, who provide clients with devices and training in how to use them. LASSN provided portable Wi-Fi to guests staying at LEDAS and WYDAN accommodation projects

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 2021/22 a total of £5525 was distributed to 92 households in 209 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 2021/22 LASSN had 124 members.

Volunteers are key to the success of everything LASSN achieves.

- In 2021/22 LASSN staff supported 326 volunteers in a variety of roles, with 150 volunteers recruited in the last year

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

- LASSN's mailing list of active supporters includes around 1300 individuals and 400 organisations.

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

Grant Making Policy

LASSN works in partnership with other stakeholders within the refugee sector, 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.

Related parties

- LASSN works in close partnership with Leeds Refugee Forum – in 2021/22 LASSN and LRF continued to deliver Digital Inclusion work – giving people seeking asylum access to phones, tablets and laptops – and delivering digital skills support in a variety of community languages.
- LASSN is a Member of the Solidarity Network – alongside Leeds Gypsy and Travellers Exchange, BASIS Yorkshire and Yorkshire Mesmac – who together with Leeds City Council and Leeds Clinical Commissioning Group - deliver the Healthy Communities Together project.
- LASSN raises funds for the Leeds Hardship Fund for destitute asylum seekers, operated by Leeds Refugee Forum.
- 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 and Grace House.

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. In 2021-22 this has meant providing online support, and ensuring computers, phones and internet connections are available for households who do not have them.
- 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, Asylum Matters and the 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.

- 374 asylum seekers and refugees received one to one support from LASSN. If we count the total number of children (235) and other dependents in these households (69), LASSN supported a further 304 people - an overall total of 678)
- 2140 nights of accommodation were provided by Grace Hosts to 15 guests
- 1351 nights of accommodation were provided to the 9 guests who stayed at Grace House
- £5950 was distributed in Hardship grants to 73 households

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

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.

- 213 people volunteered with LASSN. 46 of these people (22%) describe themselves as migrants
- By connecting asylum seekers, refugees and other migrants with mentors and befrienders, 153 people were able to improve their social connections and their overall health and well-being.
- 46 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 taking photos; cooking; playing music and publicising our work
- all LASSN clients were offered phone/data credit to help them stay in touch and access support. 197 households took up this offer and received some of the 149 digital devices (phones, tablets, laptops, PCs, WIFI dongles) LASSN distributed to migrants in Leeds.

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.

- 260 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 – visiting schools, universities, cultural activities, galleries, theatre performances, gardening, swimming, walking, cycling, visiting sporting fixtures, and contributing to arts projects
- 266 posts on migrationpartnership.org.uk helped keep 20,000 people abreast of the changing face of asylum services in Leeds and beyond
- The lassn.org.uk website had more than 17,000 visitors, LASSN's Facebook page has over 2,500 likes and LASSN has over 2,100 Twitter followers.

Financial review

The net expenditure for the year was £59,507, including net expenditure of £29,217 on unrestricted funds and net expenditure of £30,290 on restricted funds.

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 trustees' policy is to hold reserves of between three and six months average expenditure to support the smooth running of the charity, and to enable an orderly winding up should the charity have to close down. Based on budgeted expenditure of approximately £318,000 this would equate to a lower limit of £79,500 and an upper limit of £159,000. The charity's free reserves, excluding fixed assets, at the year-end were £258,490. Of this balance, £124,268 is designated towards the costs of developing and refurbishing more suitable office space; and £15,000 is designated towards the cost of launching a 2nd shared house.

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

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. 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 have been revised and updated. 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.

Leeds Asylum Seekers Support Network

Trustees' report (continued) for the year ended 31 March 2022

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.

Approved by the board of trustees on 31/10/22

John Ekblom (Trustee)

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 2022, which are set out on pages 11 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

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.

Simon Bostrom FCIE

2/11/2022

West Yorkshire Community Accountancy Service CIO

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	51,418	159,766	211,184	519,433
Membership subscriptions		20	-	20	20
Other earned income		1,746	-	1,746	2,750
Bank interest		439	-	439	474
Donated services		16,800	-	16,800	16,800
Total income		70,423	159,766	230,189	539,477
Expenditure on:					
Salaries, pensions and NIC	(3)	29,309	152,225	181,534	201,025
Payroll charges		1,342	-	1,342	1,379
Premises		15,443	3,594	19,037	18,557
Office expenses		1,543	24	1,567	2,643
Insurance		1,337	884	2,221	1,874
Staff recruitment and training		934	609	1,543	1,343
Publicity		1,035	-	1,035	988
Staff expenses		1,321	1,559	2,880	443
Equipment and ICT support		5,309	16	5,325	6,528
Volunteer costs		3,186	3,895	7,081	5,681
Professional fees		68	748	816	810
Client involvement		20,110	17,079	37,189	60,772
Grants payable		-	3,175	3,175	7,000
Accountancy fees		1,465	240	1,705	1,705
Trustee expenses and AGM		901	-	901	376
Facilitation		-	-	-	796
Grace House operating expenses		-	5,545	5,545	6,299
Donated services		16,800	-	16,800	16,800
Total expenditure		100,103	189,593	289,696	335,019
Net income / (expenditure)		(29,680)	(29,827)	(59,507)	204,458
Transfers between funds		463	(463)	-	-
Net movement in funds		(29,217)	(30,290)	(59,507)	204,458
Fund balances brought forward		287,707	70,115	357,822	153,364
Fund balances carried forward	(5)	258,490	39,825	298,315	357,822

All incoming resources and resources expended derive from continuing activities.

Leeds Asylum Seekers Support Network

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(6)	7,078	4,580	11,658	11,171
Cash at bank		253,378	35,329	288,707	357,784
Total current assets		<u>260,456</u>	<u>39,909</u>	<u>300,365</u>	<u>368,955</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	1,966	84	2,050	11,133
Total current liabilities		<u>1,966</u>	<u>84</u>	<u>2,050</u>	<u>11,133</u>
Net current assets / (liabilities)		<u>258,490</u>	<u>39,825</u>	<u>298,315</u>	<u>357,822</u>
Net assets		<u>258,490</u>	<u>39,825</u>	<u>298,315</u>	<u>357,822</u>
Funds					
Unrestricted funds					
General unrestricted funds		119,222	-	119,222	148,439
Designated funds	(8)	139,268	-	139,268	139,268
Unrestricted funds		258,490	-	258,490	287,707
Restricted funds		-	39,825	39,825	70,115
Total funds		<u>258,490</u>	<u>39,825</u>	<u>298,315</u>	<u>357,822</u>

For the year ending 31 March 2022 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 31/10/22

John Ekblom (Trustee)

Leeds Asylum Seekers Support Network

Notes to the accounts

for the year ended 31 March 2022

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.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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.

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.

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 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Barrow Cadbury Trust	-	400	400	49,000
Big Lottery Fund	-	48,333	48,333	77,994
Brelms Trust CIO	-	5,000	5,000	5,000
HMRC	-	1,446	1,446	8,200
Holy Family of Bordeaux	-	4,800	4,800	-
Leeds City Council (LCC)	-	52,745	52,745	62,078
Leeds Community Foundation (LCF)	-	18,500	18,500	52,345
Newby Trust	-	5,000	5,000	-
The National Lottery Community Fund (NLCF)	-	10,000	10,000	9,705
Yorkshire Mesmac	-	3,600	3,600	-
Legacy: Eva Pinthus	-	-	-	124,268
NACCOM	-	-	-	30,000
Tudor Trust	-	-	-	24,000
Other donations (inc gift aid)	51,418	9,942	61,360	76,843
	<u>51,418</u>	<u>159,766</u>	<u>211,184</u>	<u>519,433</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	165,121	182,212
Social security costs	12,837	14,714
Employment allowance	(4,000)	(4,000)
Pensions	7,576	8,099
	<u>181,534</u>	<u>201,025</u>

The average number of employees during the year was 8.1, being an average of 5.5 full time equivalent (2021: 7.8, 5.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	-	473
Amount of any contributions outstanding at the year end		

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	7,576	7,626

Leeds Asylum Seekers Support Network

Notes to the accounts continued

for the year ended 31 March 2022

4 Grant making

	2022	2021
	Grants to	Grants to
	institutions	institutions
Project or activity	£	£
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.	3,175	7,000
Total	3,175	7,000

5 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Barrow Cadbury	108	400	508	-	-
Big Lottery Fund	11,113	48,333	59,446	-	-
Brelms Trust CIO	3,588	5,000	5,551	-	3,037
Grace House donations	4,842	6,659	11,501	-	-
Hardship Fund	174	3,283	3,174	-	283
LCC Connecting Opportunities	-	9,362	9,362	-	-
LCC DEFRA EAG	738	-	275	(463)	-
LCF (1)	4,218	12,500	16,718	-	-
LCF (3)	2,128	-	2,128	-	-
NACCOM Respond and Adapt	22,493	-	22,493	-	-
NHS Animations	5,560	-	-	-	5,560
Tudor Trust	10,827	-	10,827	-	-
Yorkshire and Clydesdale Bank	4,326	-	-	-	4,326
Holy Family of Bordeaux (HFB)	-	4,800	4,800	-	-
Kings Fund /Yorkshire Mesmac	-	3,600	3,600	-	-
Newby Trust	-	5,000	-	-	5,000
National Lottery Awards for All	-	10,000	-	-	10,000
LCF 3rd sector visibility	-	6,000	-	-	6,000
ESIF Co 3	-	43,383	37,764	-	5,619
HMRC Job Retention Scheme	-	1,446	1,446	-	-
	70,115	159,766	189,593	(463)	39,825

Fund name

Purpose of restriction

Barrow Cadbury	To assist with Core Costs and Digital Inclusion during Covid-19
Big Lottery Fund	Towards project costs of English at Home scheme.
Brelms Trust CIO	Towards costs of the Grace Hosting Project.
Grace House donations	Donations given specifically for Grace House costs.
Hardship Fund	Grants paid to individuals through Leeds Refugee Forum.
LCC Connecting Opportunities	Towards costs of Connecting Opportunities Project.
LCC DEFRA EAG	To assist the destitute and homeless.
LCF (1)	Loneliness and Inclusion: Meet and Connect project.
LCF (3)	Towards costs of Winter Wellbeing 2020/2021.
NACCOM Respond and Adapt	To assist with core costs and Digital Inclusion during Covid-19.
NHS Animations	Refugee film project to increase awareness of NHS services.
Tudor Trust	Towards costs of the Grace Hosting Project.

Leeds Asylum Seekers Support Network

Notes to the accounts continued

for the year ended 31 March 2022

5 Restricted funds (continued)

Fund name	Purpose of restriction
Yorkshire and Clydesdale Bank	Towards financial literacy project costs.
Holy Family of Bordeaux (HFB)	To support Grace House project
Kings Fund /Yorkshire Mesmac	To enable Senior Leadership Contribution to Healthy Communities Together
Newby Trust	To enable work of Grace & Eva House projects
National Lottery Awards for All	To enable start up and running costs of Eva House project
LCF 3rd sector visibility	To enable LASSN contribution to 3rd Sector Visibility project with Forum Central.
ESIF Co 3	To support the Connecting Opportunities project
HMRC Job Retention Scheme	To contribute towards salaries of furloughed staff during the Covid 19 pandemic

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	-	602
Prepayments	2,278	2,802
Accrued income	9,380	7,767
	<u>11,658</u>	<u>11,171</u>

7 Creditors and accruals

	2022	2021
	£	£
Creditors	-	158
Accruals	2,050	4,071
Deferred income	-	6,904
Taxation and social security	-	-
	<u>2,050</u>	<u>11,133</u>

8 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New office reserve	124,268	-	-	-	124,268
New house reserve	15,000	-	-	-	15,000
	<u>139,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,268</u>

Fund name	Reason for designation
New office reserve	Towards the costs of relocating, developing and refurbishing office space, subject to LCC transfer of assets process.
New house reserve	LASSN were approached by 2 individuals, wishing to make a house available to LASSN, for use by destitute asylum seekers. The trustees have decided to designate £15,000 of existing unrestricted funds to provide initial seed funding to get this additional property up and running.

Leeds Asylum Seekers Support Network

Notes to the accounts continued

for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

During the year 2 trustees were paid a total of £119 in respect of travel (previous year: 2 trustees and £79).

During the year 1 trustee was paid a total of £65 in respect of travel expenses as a volunteer (previous year: 1 trustee and £222).

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 total employee benefits received by key management personnel were £45,394 (previous year: £46,181).

Other transactions with trustees or related parties

Nicolle Levine (Trustee) is the part owner of a residential property known as Grace House (5 Village Place) which is let to LASSN on a £nil rent for the purpose of housing Refugee/Asylum Seekers. Payments totalling £1,375 (previous year £228) were made during the year to re-imburse client-related payments made at the request of LASSN.

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 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	51,418	200,266	159,766	319,167	211,184	519,433
Membership subscriptions	20	20	-	-	20	20
Other earned income	1,746	2,750	-	-	1,746	2,750
Bank interest	439	474	-	-	439	474
Donated services	16,800	16,800	-	-	16,800	16,800
Total income	70,423	220,310	159,766	319,167	230,189	539,477
Expenditure						
Salaries, pensions and NIC	29,309	12,303	152,225	188,722	181,534	201,025
Payroll charges	1,342	1,379	-	-	1,342	1,379
Premises	15,443	7,199	3,594	11,358	19,037	18,557
Office expenses	1,543	1,002	24	1,641	1,567	2,643
Insurance	1,337	1,836	884	38	2,221	1,874
Staff recruitment and training	934	409	609	934	1,543	1,343
Publicity	1,035	-	-	988	1,035	988
Staff expenses	1,321	(16)	1,559	459	2,880	443
Equipment and ICT support	5,309	3,884	16	2,644	5,325	6,528
Volunteer costs	3,186	990	3,895	4,691	7,081	5,681
Professional fees	68	-	748	810	816	810
Client involvement	20,110	6,409	17,079	54,363	37,189	60,772
Grants payable	-	-	3,175	7,000	3,175	7,000
Accountancy fees	1,465	421	240	1,284	1,705	1,705
Trustee expenses and AGM	901	245	-	131	901	376
Facilitation	-	693	-	103	-	796
Grace House operating expenses	-	-	5,545	6,299	5,545	6,299
Donated services	16,800	16,800	-	-	16,800	16,800
Total expenditure	100,103	53,554	189,593	281,465	289,696	335,019
Net income / (expenditure)	(29,680)	166,756	(29,827)	37,702	(59,507)	204,458
Transfers between funds	463	-	(463)		-	-
Net movement in funds	(29,217)	166,756	(30,290)	37,702	(59,507)	204,458
Fund balances brought forward	287,707	120,951	70,115	32,413	357,822	153,364
Fund balances carried forward	258,490	287,707	39,825	70,115	298,315	357,822