

Company registration number: 06891597

Charity registration number: 1130363

Voices In Exile

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Volces in Exile**Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 23

Voices In Exile**Reference and Administrative Details**

Charity Registration Number 1130363

Company Registration Number 06891597

The charity is incorporated in England & Wales.

Registered Office 36 Upper Bedford Street
Brighton
England
BN2 1JP

Independent Examiner Lohur & Co Ltd
Chartered Certified Accountants and Registered Auditors
35 New England Road
Brighton
East Sussex
BN1 4GG

Voices in Exile

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objectives and activities

Objects and aims

Voices in Exile is constituted as a charitable company limited by guarantee and is therefore governed by its Memorandum and Articles of Association which are also its objects. The objects of the charity are to offer a holistic service, reflecting the needs of its service users, collectively and individually. This service has to be broad and flexible in order to encompass the wide range of people who are supported, namely asylum seekers, refugees and those with no recourse to public funds (just under half of whom have mental health or physical disabilities), and the extensive obstacles in all areas of life that these people can face. As one of the key support organisations in the Brighton & Hove area working with these groups, and with the closure of a huge amount of relevant services this year the need for these services is increasing dramatically.

Objectives, strategies and activities

As the world began slowly to emerge from the shadow of the Covid pandemic, Voices returned gradually this year to in-person working, maintaining a cautious Covid-safe regime and, along with many workplaces, moving towards a more flexible hybrid model that prioritised staff wellbeing and safety and that enabled people to work either from home or from the office as appropriate. We reviewed our models of service delivery to see which Covid-induced adaptations we might want to retain (better use of digital) and which we would be happy to leave behind (completely remote working). Demand on our services and activities soared as clients began to present to us again in person, desperate for advice and social contact.

The city and region continued rapidly to adapt to new arrivals, including resettled Afghan families evacuated after the fall of Kabul in August 2021 and, following the Russian invasion in February 2022, Ukrainians desperately fleeing war and conflict in their country. An increasing number of newly arrived asylum seekers being accommodated in 'contingency' hotels also contributed to a rapidly-changing local demographic.

We developed and continued to deliver a growing range of services and activities during this period, including:

- Dedicated OISC Level 2 immigration legal advice and casework, returning to face-to-face delivery, for those without secure immigration status in East & West Sussex;
- Dedicated OISC Level 2 immigration advice and casework for EU nationals with complex cases who had not yet registered on the EU Settlement Scheme (in partnership with CAB and BHCC);
- Generalist advice and casework support for new and established migrant residents to access housing, asylum support, access to healthcare and to other services and entitlements through face-to-face and online appointments, phone and email advice, referrals, and 2nd tier advice to other professionals;
- Practical support through destitution/hardship grants in partnership with the British Red Cross;
- Practical support from our independent weekly food bank delivery service and, following the re-opening of the newly refurbished Fitzherbert Community Hub later in the year, in person at our weekly collection service, providing tailor-made and generous parcels of nutritious and culturally appropriate food, including fresh fruit and veg from local food growers and providers;
- An expanded group work programme, running three weekly in-person groups for newly arrived and isolated residents to support wellbeing, digital inclusion, local orientation, connection with nature, social networks and personal resilience;

Voices in Exile

Trustees' Report

- The launch of a dedicated skills and employability project, appointing a dedicated caseworker to support people with personal development, accessing language courses, vocational training, volunteering and employability, including pre-employability skills;
- Continuing to rebuild our volunteer base after the loss of some volunteers during Covid, including recruitment to a number of new migrant support, food bank and casework roles;
- Continuing to provide intensive casework support to resettled refugee families in Brighton & Hove, including a new stream of work supporting Afghan families following their arrival in the UK and (not so) temporary accommodation in bridging hotels;
- Continuing to provide phones, digital devices and wifi where possible and where otherwise people would find themselves digitally excluded from services, from learning opportunities and from making and maintaining social connections.

We also continued to consolidate our governance and infrastructure, drafting and updating outstanding policies, improving finance processes, strengthening our team management structure, and continuing our work on an outcomes and evaluation framework embedded in our case management system and across all areas of our work. With input and feedback from staff, volunteers, clients and trustees, we reviewed and finalised our 2022-2026 strategic plan.

Fundraising this year proved challenging. Although existing funders continued to be very supportive and quick to offer flexibility and additional funding to meet the cost of living crisis, competition for new funders in the post-Covid landscape was fierce, with many funders having less in the pot to go around and individual donations noticeably decreasing as people struggled to meet their own rising costs.

Some new staff members had joined us during Covid without even meeting their colleagues in person, and so as part of our commitment to staff wellbeing we organised both a summer team outing and a dedicated staff activities week in September for new and established staff to spend time together engaging in core training, team-building, and strategic and operational planning to anticipate the impact of the looming winter cost-of-living crisis on our clients. In recognition of the impact of rising costs on the team, our Board also agreed to implement a cost-of-living pay award to all staff.

Externally, we continued to lead on and participate in key local and regional strategic and operational networks and to contribute to consultations and policy initiatives on issues affecting our refugee and migrant service users, especially in relation to the issues of migrant homelessness and the conditions and issues experienced by newly arrived asylum seekers - including unaccompanied asylum-seeking children - being housed in a growing number of 'contingency' hotels in the city and region.

Barely was the ink dry on the new Nationality & Borders Act when the government began to make noises about drafting further legislation and policy measures designed to deter vulnerable refugees from making the perilous journey across the Channel in small boats. Their ill-conceived plan to remove asylum seekers to Rwanda was stymied when the first scheduled flight in June was cancelled at the eleventh hour after an appeal to the European Court of Human Rights ('ECHR'); and a series of further appeals in the ECHR and courts of London remain pending. We can however look forward to a ramping up of anti-migrant rhetoric, accompanied by a raft of increasingly hostile policy initiatives, in 2023.

Public benefit

The objectives of the charity fall within the criteria of section 3(1)(a), 3(1)(h) and section 3(1)(j) of the Charities Act 2011 and thereby the organisation, which has been established for charitable purposes, is for public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Voices in Exile

Trustees' Report

Financial review

The trustees are aware that the funding landscape as we come out of Covid has been a challenging one and that this year we have relied largely on funds carried forward. We have been able to maintain a small surplus of £64,932 (2021 £91,753) and, thanks to the flexibility of some of our 2020 and 2021 grants, were able to end the year carrying forward assets of £679,957 (2021 £615,025), with unrestricted funds of £368,421 in line with our reserves target (including designated funds of £252,410). The trustees consider this a good outcome in the circumstances, but are mindful that without significant additional funding we need to anticipate the possibility of a deficit budget in 2023.

The trustees are pleased to note that we are slowly increasing the proportion of unrestricted funds to enable us the greatest flexibility in responding to staffing and delivery needs; but are aware of the scarcity of available funds. We employ rigorous budgetary controls to manage the assets of the charity.

Principal funding sources

Trustees would like to thank the following for their generosity in funding the work of VIE over this year:

- British Red Cross
- Paul Hamlyn Foundation
- People's Health Trust
- AB Charitable Trust
- Access to Justice Foundation
- National Lottery Awards for All
- Department of Levelling Up and Communities
- Brighton & Hove Food Partnership
- Real Junk Food Project
- Sodexo
- Society of the Holy Child Jesus
- Catholic Parish of East Brighton
- Enjoolata Foundation
- Garfield Weston Foundation
- Diocesan Refugee Fund
- Brighton & Hove City Council
- Sussex Community Fund
- Lloyds Bank Foundation
- Society of Friends (Quakers)
- St. Anne's Trust
- Pebble Trust

And a number of significant individual donors and small local community grants – thank you.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Voices In Exile

Trustees' Report

Going concern

The dedication of the Charity's employees and volunteers together with its incredible funders meant that the Charity navigated the Covid-19 global pandemic very well as we eventually shook off its final impacts in 2022.

The invasion of Ukraine by Russia has not impacted the charity's ability to operate and the Trustees do not consider this a significant risk that could impact going concern.

The continued support of key funders and the plans to secure new funding streams has meant that the Trustees consider the Charity to remain a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Reverend Andrew David Carlile Wingate (resigned 20 September 2022)
	Mr Adam James Saddler Hickie
	Ms Catherine O'Donnell
	Mr Nicholas Scott-Flynn
	Mr Alexander Sutton
	Mr Andrew Martyn Jackson
	Ms Jyoti Kakad
	Ms Ezinda Franklin-Houtzager (resigned 14 June 2022)

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Risk management

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at sufficient levels, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined the other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks where they are identified.

Voices In Exile

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash and trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Statement of trustees' responsibilities

The trustees (who are also the directors of Voices in Exile for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 September 2023 and signed on its behalf by:


.....
Mr Adam James Saddler Hickie
Trustee

Voices in Exile**Independent Examiner's Report to the trustees of Voices in Exile ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the 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 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.

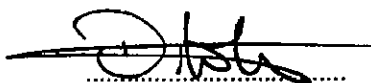
Independent examiner's statement

Since the 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Voices in Exile 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.



For and on behalf of Lohur & Co Ltd
Chartered Certified Accountants and Registered Auditors
35 New England Road
Brighton
East Sussex
BN1 4GG

20 September 2023

Voices In Exlle**Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	169,126	179,610	348,736	359,285
Charitable activities	4	-	268,908	268,908	123,063
Total Income		169,126	448,518	617,644	482,348
Expenditure on:					
Charitable activities	5	(73,185)	(479,527)	(552,712)	(390,595)
Total Expenditure		(73,185)	(479,527)	(552,712)	(390,595)
Net Income/(expenditure)		95,941	(31,009)	64,932	91,753
Transfers between funds		(72,374)	72,374	-	-
Net movement in funds		23,567	41,365	64,932	91,753
Reconciliation of funds					
Total funds brought forward		344,854	270,171	615,025	523,272
Total funds carried forward	17	368,421	311,536	679,957	615,025

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 17.

Voices In Exile**(Registration number: 06891597)****Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	3,075	2,449
Current assets			
Debtors	13	177,292	80,474
Cash at bank and in hand	14	598,100	539,088
		775,392	619,562
Creditors: Amounts falling due within one year	15	(98,510)	(6,986)
Net current assets		676,882	612,576
Net assets		679,957	615,025
Funds of the charity:			
Restricted		311,536	270,171
Unrestricted income funds			
Designated Funds		252,411	133,811
General Funds		116,010	211,043
Total unrestricted funds		368,421	344,854
Total funds	17	679,957	615,025

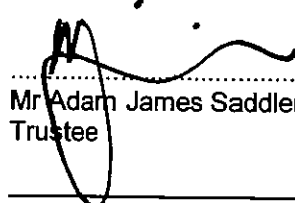
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on 20 September 2023 and signed on their behalf by:


Mr Adam James Saddler Hickie
Trustee

The notes on pages 11 to 23 form an integral part of these financial statements.

Volces In Exlle**Statement of Cash Flows for the Year Ended 31 December 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		64,932	91,753
Adjustments to cash flows from non-cash items			
Depreciation		934	236
		65,866	91,989
Working capital adjustments			
Decrease in stocks		-	45
Increase in debtors	13	(96,818)	(30,607)
Increase/(decrease) in creditors	15	91,524	(3,351)
Net cash flows from operating activities		60,572	58,076
Cash flows from Investing activities			
Purchase of tangible fixed assets	12	(1,560)	(2,460)
Net increase in cash and cash equivalents		59,012	55,616
Cash and cash equivalents at 1 January		539,088	483,472
Cash and cash equivalents at 31 December		598,100	539,088

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 23 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

36 Upper Bedford Street
Brighton
England
BN2 1JP

These financial statements were authorised for issue by the trustees on 20 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

2 Accounting policies (continued)

Grants receivable

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

Expenditure

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

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

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

2 Accounting policies (continued)

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Charity equipment	20% reducing balance
Office equipment	20% reducing balance
Computer equipment	25% straight line

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2 Accounting policies (continued)

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Volces In Exlle

Notes to the Financial Statements for the Year Ended 31 December 2022

2 Accounting policies (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds			
	Designated £	General £	Restricted funds £	Total funds £
Donations and legacies;				
Donations from individuals	-	11,520	569	12,089
Gift aid reclaimed	-	6,353	1,108	7,461
Grants, including capital grants;				
Government grants	-	6,207	381	6,588
Grants from other organisations	-	145,046	177,552	322,598
Total for 2022	-	169,126	179,610	348,736
Total for 2021	20,000	148,843	190,442	359,285

3 Income from donations and legacies (continued)

Analysis of grant income

Grant income included above is analysed as follows:

	Unrestricted £	Restricted £	2022 £	2021 £
Brighton & Hove City Council (COMF)	-	34,275	34,275	35,281
Brighton & Hove City Council (EEA immigration)	-	27,003	27,003	-
Brighton & Hove City Council (Food Bank)	-	2,171	2,171	5,000
Brighton & Hove City Council (HSF)	-	9,000	9,000	5,000
Brighton & Hove City Council (Winter crisis funding)	-	3,000	3,000	-
AB Charitable Trust	25,000	-	25,000	-
Access To Justice Foundation	12,196	-	12,196	-
Brighton & Hove Food Partnership	-	8,800	8,800	-
British Red Cross	-	5,400	5,400	10,560
CAST Catalyst Explore Programme	-	-	-	10,000
Catholic Parish of East Brighton	-	-	-	5,000
DCMS	-	-	-	29,436
Diocese of Arundel & Brighton Refugee Fund	-	-	-	5,000
Enjoolata Foundation	-	5,000	5,000	10,000
Garfield Weston Foundation	-	-	-	25,000
Lloyds Bank Foundation	2,250	-	2,250	50,000
MHCLG Next Steps	-	-	-	30,000
Paul Hamlyn Foundation	50,000	-	50,000	-
Pebble Trust	5,000	-	5,000	-
Refugee Homes	-	12,755	12,755	-
Society of the Holy Child Jesus	-	15,000	15,000	20,000
Sodexo	-	10,000	10,000	-
St Annes Trust	-	5,000	5,000	-
Sussex Community Fund	-	10,000	10,000	10,000
Other	74,680	32,206	106,886	109,008
	169,126	179,610	348,736	359,285

Voices In Exile**Notes to the Financial Statements for the Year Ended 31 December 2022**

4 Income from charitable activities

	Restricted £	Total 2022 £	Total 2021 £
Advisory services	225,663	225,663	23,613
Support services	43,245	43,245	99,450
	268,908	268,908	123,063

All income received in the prior period represented restricted funds.

5 Expenditure on charitable activities

Unrestricted funds					
	Note	Designated £	General £	Restricted funds £	Total funds £
Support services		-	35	86,312	86,347
Grant funding of activities		-	-	40,005	40,005
Staff costs		-	37	320,078	320,115
Governance costs	6	-	73,113	33,132	106,245
Total for 2022		-	73,185	479,527	552,712
Total for 2021		4,500	11,235	374,860	390,595

In addition to the expenditure analysed above, there are also governance costs of £106,245 (2021 - £49,439) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	66,646	-	66,646
Other staff costs	5,790	2,373	8,163
Independent examiner fees			
Examination of the financial statements	720	-	720
Marketing and publicity	2	-	2
Depreciation, amortisation and other similar costs	433	501	934
Other governance costs	(478)	30,258	29,780
Total for 2022	73,113	33,132	106,245
Total for 2021	11,165	38,274	49,439

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	934	236

8 Trustees remuneration and expenses

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

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

Voices In Exile**Notes to the Financial Statements for the Year Ended 31 December 2022**

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	378,868	279,813
Pension costs	7,011	4,918
Other staff costs	9,045	3,965
	394,924	288,696

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Direct charitable activities	13	14
Administration	2	2
	15	16

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

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	720	720

11 Taxation

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

Voices in Exlle**Notes to the Financial Statements for the Year Ended 31 December 2022**

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	22,668	22,668
Additions	1,560	1,560
Disposals	(19,943)	(19,943)
At 31 December 2022	4,285	4,285
Depreciation		
At 1 January 2022	20,219	20,219
Charge for the year	934	934
Eliminated on disposals	(19,943)	(19,943)
At 31 December 2022	1,210	1,210
Net book value		
At 31 December 2022	3,075	3,075
At 31 December 2021	2,449	2,449

13 Debtors

	2022 £	2021 £
Trade debtors	5,350	2,570
Prepayments	7,149	70,594
Accrued income	157,234	-
Other debtors	7,559	7,310
	177,292	80,474

14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	75	1,005
Cash at bank	598,025	538,083
	598,100	539,088

Voices In Exile**Notes to the Financial Statements for the Year Ended 31 December 2022**

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,876	3,119
Other taxation and social security	10,466	-
Other creditors	1,785	883
Accruals	80,383	2,984
	98,510	6,986

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,011 (2021 - £4,918).

17 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General	211,043	169,126	(73,185)	(190,974)	116,010
Designated	133,811	-	-	118,600	252,411
Total unrestricted	344,854	169,126	(73,185)	(72,374)	368,421
Restricted	270,171	448,518	(479,527)	72,374	311,536
Total funds	615,025	617,644	(552,712)	-	679,957

Voices in Exile**Notes to the Financial Statements for the Year Ended 31 December 2022**

17 Funds (continued)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted					
General	179,935	148,843	(11,235)	(106,500)	211,043
Designated	11,811	20,000	(4,500)	106,500	133,811
Total unrestricted	191,746	168,843	(15,735)	-	344,854
Restricted	331,526	313,505	(374,860)	-	270,171
Total funds	523,272	482,348	(390,595)	-	615,025

During 2022 the Charity's Trustees took the decision to designate funds of £118,600. This designated fund will be used to continue the Advice and Casework service through 2023 and into 2024. This service is critical to the Charity's clients and provides a cornerstone for the activities we undertake but securing dedicated funding for Advice and Casework has proved particularly challenging and it is for this reason that the Trustees consider a total designated fund of £252,411 to be required at 31 December 2022.

18 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	539,088	539,088
Net debt	539,088	539,088

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	483,472	483,472
Net debt	483,472	483,472

Voices In Exile**Notes to the Financial Statements for the Year Ended 31 December 2022**

19 Analysis of net assets between funds

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,075	-	-	3,075
Current assets	212,964	252,409	310,019	775,392
Current liabilities	(98,510)	-	-	(98,510)
Total net assets	117,529	252,409	310,019	679,957

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,449	-	-	2,449
Current assets	215,581	133,810	270,171	619,562
Current liabilities	(6,986)	-	-	(6,986)
Total net assets	211,044	133,810	270,171	615,025